



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 23, 2021

Ralph C. Derrickson
President and Chief Executive Officer
BSQUARE Corporation
1415 Western Ave, Suite 700
Seattle, WA, 98101

Re: BSQUARE Corporation
Registration Statement on Form S-3
Filed March 18, 2021
File No. 333-254458

Dear Mr. Derrickson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Andrew Ledbetter