

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
May 20, 2016**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**BSQUARE Corporation**

**File No. 000-27687 - CF#33525**

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BSQUARE Corporation submitted an application under Rule 24b-2 requesting an extension of previous grants of confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on March 25, 2010 and a Form 10-Q filed on August 12, 2010.

Based on representations by BSQUARE Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

| <b>Exhibit</b> | <b>Form</b> | <b>Filed on</b> | <b>Confidential Treatment Granted</b> |
|----------------|-------------|-----------------|---------------------------------------|
| 10.18          | 10-K        | March 25, 2010  | through March 2, 2021                 |
| 10.18(a)       | 10-Q        | August 12, 2010 | through March 2, 2021                 |
| 10.18(b)       | 10-Q        | August 12, 2010 | through March 2, 2021                 |
| 10.10(b)       | 10-Q        | August 12, 2010 | through March 2, 2021                 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary