

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

January 29, 2019

Jeff Carberry Chief Financial Officer Stamps.com Inc. 1990 E. Grand Avenue El Segundo, California 90245

Re: Stamps.com Inc.

Form 10-K for the Fiscal Year Ended December 31, 2017

Filed February 28, 2018 File No. 000-26427

Dear Mr. Carberry:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Consumer Products