



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 12, 2010

Via U.S. Mail and facsimile to (210) 829-9101

Mr. Larry Franklin
President and Chief Executive Officer
Harte-Hanks, Inc.
200 Concord Plaza Drive
San Antonio, TX 78216

Re: Harte-Hanks, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 2, 2009
File No. 001-07120

Dear Mr. Franklin:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Larry Spigel
Assistant Director