



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

DIVISION OF  
CORPORATION FINANCE

October 28, 2010

Paul D. Cataldo  
Deputy General Counsel  
GSI Commerce, Inc.  
935 First Avenue  
King of Prussia, Pennsylvania 19406

**Re: GSI Commerce, Inc.  
Form 10-K for Fiscal Year Ended January 2, 2010  
Filed March 5, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 13, 2010  
File No. 000-16611**

Dear Mr. Cataldo:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director