

Aterian, Inc.
37 E. 18th St, 7th Fl
New York, NY 10003

August 16, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Manufacturing
100 F Street, N.E.
Washington, D.C. 20549-0406

Re: Aterian, Inc.
Registration Statement on Form S-1
Registration No. 333-258643

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Aterian, Inc. (the "**Company**") hereby respectfully requests that the effectiveness of the Registration Statement on Form S-1 (File No. 333-258643) of the Company, filed with the Securities and Exchange Commission (the "**Commission**") on August 9, 2021 (the "**Registration Statement**"), be accelerated so that such Registration Statement shall become effective at 4:30 p.m., Eastern Time, on August 18, 2021 or as soon as possible thereafter. There are no underwriters for this proposed offering, which is an offering of the Company's common stock by selling stockholders.

The Company hereby confirms that it is aware of its responsibilities under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed offering of the securities specified in the Registration Statement.

It would be appreciated if, promptly after the Registration Statement has become effective, you would so inform our outside counsel, Samantha H. Eldredge of Paul Hastings LLP, by telephone at (650) 320-1838 or by email at samanthaeldredge@paulhastings.com. The Company hereby authorizes Ms. Samantha H. Eldredge of Paul Hastings LLP to orally modify or withdraw this request for acceleration.

Sincerely,

ATERIAN, INC.

By: /s/ Yaniv Sarig
Yaniv Sarig
President and Chief Executive Officer

cc: Samantha H. Eldredge, Esq. (Paul Hastings LLP)