

February 3, 2022

Arturo Rodriguez  
Chief Financial Officer  
Aterian, Inc.  
37 East 18th Street, 7th Floor  
New York, New York 10003

Fiscal Year Ended December 31, 2020  
2021

Re: Aterian, Inc.  
Form 10-K for the  
Filed March 16,  
File No. 001-38937

Dear Mr. Rodriguez:

We have completed our review of your filings. 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 Manufacturing