

June 4, 2021

Joseph Risico, Esq.  
General Counsel  
Aterian, Inc.  
37 East 18th Street, 7th Floor  
New York, NY 10003

Re: Aterian, Inc.  
S-1 filed May 28,

2021

File No. 333-256635

Dear Mr. Risico:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Dale

Welcome at 202-551-3865 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing