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TUESDAY, SEPTEMBER 23, 2014

Patrick Gilmore  
Accounting Branch Chief  
United States Security and Exchange Commission  
Washington, DC 20549

Re: PFSweb, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed March 31, 2014  
File No. 000-28275

Dear Mr. Gilmore

In furtherance of your telephone conversation with our counsel yesterday, please allow this correspondence to confirm that PFSweb, Inc. will provide a response to your September 18, 2014 comment letter by October 16, 2014. In the event that additional time is needed to provide the response, PFSweb, Inc. will contact you by telephone prior to October 16, 2014. Thank you for your consideration with respect to this matter.

Best Regards,  
Thomas J. Madden  
Chief Financial Officer

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