



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

DIVISION OF  
CORPORATION FINANCE

March 4, 2021

Michael Vesey  
Vice President and Chief Financial Officer  
Wayside Technology Group Inc.  
4 Industrial Way West, Suite 300  
Eatontown, NJ 07724

**Re: Wayside Technology Group Inc.  
Form 8-K  
Exhibit No. 2.1  
Filed November 9, 2020  
File No. 000-26408**

Dear Mr. Vesey:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance