



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2023

Nadir Ali  
Chief Executive Officer  
Inpixon  
2479 E. Bayshore Road  
Suite 195  
Palo Alto, CA 94303

**Re: Inpixon**  
**Registration Statement on Form S-1**  
**Filed June 23, 2023**  
**File No. 333-272904**

Dear Nadir Ali:

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

Please refer to Rule 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 Austin Pattan, Staff Attorney, at (202) 551-6756 or Jeff Kauten, Staff Attorney, at (202) 551-3447 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Blake Baron