



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

November 9, 2017

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

**Re: Inpixon  
Preliminary Proxy Statement on Schedule 14A  
Filed October 27, 2017  
File No. 001-36404**

Dear Mr. Ali:

We have completed our review of your filing. 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,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information  
Technologies and Services

cc: Jolie Kahn, Esq.  
Wexler Burkhart Hirschberg & Unger, LLP