

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

November 2, 2023

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

Re: Inpixon

Amendment No. 1 to Registration Statement on Form S-4

Exhibit Nos. 10.62, 10.63 Filed October 6, 2023 File No. 333-273964

Dear Nadir Ali:

We have concluded our assessment of your redacted exhibits 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