



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

DIVISION OF  
CORPORATION FINANCE

July 5, 2019

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 28, 2019**  
**File No. 333-232448**

Dear Mr. 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 Matthew Derby, Staff Attorney, at (202) 551-3334 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Melanie Figueroa, Esq.