



DIVISION OF  
CORPORATION FINANCE

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

November 27, 2023

Luke A. Sarsfield , III  
Chief Executive Officer  
P10, Inc.  
4514 Cole Avenue, Suite 1600  
Dallas, Texas 75205

**Re: P10, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 20, 2023**  
**File No. 333-275667**

Dear Luke A. Sarsfield :

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

Please refer to Rules 460 and 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 John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance