

November 10, 2022

**Via EDGAR Transmission**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Kate Beukenkamp  
Donald Field

**Re: Nogin, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed November 7, 2022  
Registration No. 333-267449**

To the Addressees Set Forth Above:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement so that it will become effective on November 14, 2022, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, or at such later time as Nogin, Inc. (the "**Company**") or its counsel may request via telephone call to the staff. Please contact Ryan J. Lynch or John M. Greer of Latham & Watkins LLP, counsel to the Company, at (713) 546-7404 or (713) 546-7472, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

*[Signature Page Follows]*

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Sincerely yours,

**Nogin, Inc.**

By: /s/ Jonathan S. Huberman

Jonathan S. Huberman

Co-Chief Executive Officer and President

cc: Ryan J. Lynch  
John M. Greer