

**VIA EDGAR**

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

Re: **Nogin, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-269765**

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations promulgated under the Securities Act of 1933, as amended (the "Act"), A.G.P./ALLIANCE GLOBAL PARTNERS, as Lead Placement Agent, hereby joins Nogin, Inc. (the "Company") in requesting that the Securities and Exchange Commission take appropriate action to cause the Registration Statement on Form S-1, as amended by Amendment No. 3 as filed on March 30, 2023 (File No. 333-269765) (the "Registration Statement"), to become effective on Friday, March 31, 2023, at 9:05 a.m., Eastern Time, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Latham & Watkins LLP, request by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, the undersigned advises that copies of the Preliminary Prospectus, dated March 30, 2023, are expected to be distributed to prospective dealers, institutional investors, retail investors and others as appears to be reasonable to secure adequate distribution of the Preliminary Prospectus.

The Placement Agent is aware of its obligations under, and confirm that it is complying with, the provisions of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended, including the delivery requirement contained in such Rule.

Very truly yours,

A.G.P./ALLIANCE GLOBAL PARTNERS

By: /s/ Thomas J. Higgins

Name: Thomas J. Higgins

Title: Managing Director