

PAYCOR HCM, INC.

October 13, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F Street, N.E.
Washington, D.C. 20549-1090

Attention: Mitchell Austin
Jan Woo

**Re: Paycor HCM, Inc.
Registration Statement on Form S-1 (File No. 333-260192)
Originally Filed October 12, 2021
Withdrawal of Company Acceleration Letter dated October 12, 2021 and New Request for Acceleration of Effective Date
CIK: 0001839439**

Ladies and Gentlemen:

Paycor HCM, Inc., a Delaware corporation (the "Company"), hereby respectfully requests withdrawal of its acceleration request dated October 12, 2021 relating to the effectiveness of its Registration Statement on Form S-1 (File No. 333-260192), originally filed on October 12, 2021 (the "Registration Statement"). The Company is submitting a new acceleration request as provided herein.

The Company hereby requests acceleration of the effective date of its Registration Statement to 9:00 a.m., Eastern time, on October 15, 2021 or as soon thereafter as practicable.

* * * *

Please contact Robert Goedert, P.C. of Kirkland & Ellis LLP, special counsel to the Company, at (312) 862-7317, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

PAYCOR HCM, INC.

By: /s/ Raul Villar Jr.

Name: Raul Villar Jr.

Title: Chief Executive Officer