

**PAYCOR HCM, INC.**

October 12, 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  
Request for Acceleration of Effective Date  
CIK: 0001839439**

Ladies and Gentlemen:

Paycor HCM, Inc., a Delaware corporation (the "Company"), hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-260192), originally filed on October 12, 2021 (the "Registration Statement"), to 4:00 p.m., Eastern time, on October 14, 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