

Goldman Sachs & Co. LLC  
200 West Street  
New York, New York 10282

J.P. Morgan Securities LLC  
383 Madison Avenue  
New York, New York 10179

October 13, 2021

**VIA EDGAR**

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

**Re: Paycor HCM, Inc.**

**Registration Statement on Form S-1 (File No. 333-260192)  
Withdrawal of Underwriters' Acceleration Letter dated October 12, 2021 and  
New Request for Acceleration of Effective Date**

Ladies and Gentlemen:

We, as representatives of the several underwriters, hereby respectfully request withdrawal of the underwriters' acceleration request dated October 12, 2021 relating to the effectiveness of the Registration Statement on Form S-1 (File No. 333-260192), originally filed on October 12, 2021 (the "**Registration Statement**") of Paycor HCM, Inc. (the "**Company**"). We are submitting a new acceleration request as provided herein.

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "**Act**"), we, as representatives of the several underwriters, hereby join in the request of the Company for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 9:00 AM, Eastern Time, on October 15, 2021, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Kirkland & Ellis LLP, request by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 under the Act, we, as representatives of the several underwriters, wish to advise you that we will take reasonable steps to secure adequate distribution of the Preliminary Prospectus to prospective underwriters, institutions, dealers and others prior to the requested effective time of the Registration Statement.

We, the undersigned, as representatives of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

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Very truly yours,

Acting severally on behalf of themselves and the  
several underwriters

GOLDMAN SACHS & CO. LLC

By: /s/ William D. Connolly III

Name: William D. Connolly III

Title: Managing Director

J.P. MORGAN SECURITIES LLC

By: /s/ Ilana Foni

Name: Ilana Foni

Title: Vice President