



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

March 6, 2020

David Barter  
Chief Financial Officer  
Model N, Inc.  
777 Mariners Island Boulevard, Suite 300  
San Mateo, California 94404

**Re: Model N, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2019**  
**Filed November 15, 2019**  
**File No. 001-35840**

Dear Mr. Barter:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology