



DIVISION OF  
CORPORATION FINANCE

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

May 31, 2024

Stefan Schulz  
Chief Financial Officer  
PROS Holdings, Inc.  
3200 Kirby Drive, Suite 600  
Houston, Texas 77098

**Re: PROS Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed February 14, 2024**  
**File No. 001-33554**

Dear Stefan Schulz:

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