



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

February 23, 2018

Robert Cagnazzi  
Chief Executive Officer  
Presidio, Inc.  
One Penn Plaza, Suite 2832  
New York, NY 10119

**Re: Presidio, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted February 20, 2018**  
**CIK No. 0001631825**

Dear Mr. Cagnazzi:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or me at (202) 551-3453 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Branch Chief - Legal  
Office of Information Technologies  
and Services

cc: Marshall P. Shaffer, Esq.  
Wachtell, Lipton, Rosen & Katz