



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2022

Michael Perica  
Executive Vice President and Chief Financial Officer  
Rimini Street, Inc.  
3993 Howard Hughes Parkway, Suite 500  
Las Vegas, NV 89169

**Re: Rimini Street, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 2, 2022**  
**File No. 001-37397**

Dear Michael Perica:

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 Trade & Services