



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

October 6, 2016

Via E-mail

Ruediger Adolf
Chief Executive Officer
Focus Financial Partners Inc.
825 Third Avenue, 27th Floor
New York, NY 10022

**Re: Focus Financial Partners Inc.
Amendment No. 4 to
Draft Registration Statement on Form S-1
Submitted September 15, 2016
CIK No. 0001651052**

Dear Mr. Adolf:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Tax Receivable Agreement, page 58

1. We note your revised disclosure in response to comment 1. Please revise to further discuss the "certain circumstances" under which you may be "deemed" to realize tax savings and provide examples, as appropriate.

Ruediger Adolf
Focus Financial Partners Inc.
October 6, 2016
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You may contact William Schroeder at (202) 551-3294 or John Spitz at (202) 551-3484 if you have questions regarding comments on the financial statements and related matters. Please contact David Lin at (202) 551-3552 or me at (202) 551-3419 with any other questions.

Sincerely,

/s/ Christian Windsor

Christian Windsor
Special Counsel
Office of Financial Services

cc: J. Russell McGranahan, Esq.
Brenda K. Lenahan, Esq.