



DIVISION OF
CORPORATION FINANCE

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

August 30, 2018

Nadir Ali
Chief Executive Officer
Sysorex, Inc. (f/k/a Inpixon USA)
2355 Dulles Corner Boulevard, Suite 600
Herndon, VA 20171

Re: Sysorex, Inc. (f/k/a Inpixon USA)
Amendment No. 2 to Registration Statement on Form 10
Filed August 13, 2018
File No. 000-55924

Dear Mr. Ali:

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 Information Technologies
and Services

cc: Melanie Figueroa, Esq.