



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2020

Tim Danker  
Chief Executive Officer  
SelectQuote, Inc.  
6800 West 115th Street, Suite 2511  
Overland Park, KS 66211

**Re: SelectQuote, Inc.  
Amendment No. 1 to  
Draft Registration Statement on Form S-1  
Submitted January 15, 2020  
CIK No. 0001794783**

Dear Mr. Danker:

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.

Amendment No. 1 to Draft Registration Statement on Form S-1 filed January 15, 2020

Risk Factors , page 35

1. We note your response to comment 11. Please revise your disclosure to include, if true, the information that the provision does not apply to actions arising under the Securities Act or the Exchange act, even when such action is subject to concurrent jurisdiction.

Tim Danker  
SelectQuote, Inc.  
January 22, 2020  
Page 2

You may contact John Spitz at 202-551-3484 or Amit Pande at 202-551-3484 if you have questions regarding comments on the financial statements and related matters. Please contact Julia Griffith at 202-551-3267 or Dietrich King at 202-551-8071 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Finance