



DIVISION OF
CORPORATION FINANCE

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

March 9, 2021

Michael A. Farlekas
Chief Executive Officer
E2open Parent Holdings, Inc.
9600 Great Hills Trail, Suite 300E
Austin, TX 78759

Re: E2open Parent Holdings, Inc.
Registration Statement on Form S-1
Filed March 8, 2021
File No. 333-253969

Dear Mr. Farlekas:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spigel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Claire James, Esq.