



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2023

Tridivesh Kidambi  
Chief Financial Officer  
System1, Inc.  
4235 Redwood Avenue  
Marina Del Rey, CA 90066

**Re: System1, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 31, 2022**  
**File No. 001-39331**

Dear Tridivesh Kidambi:

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 Technology