



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2023

Sherif Abdou  
Chief Executive Officer  
P3 Health Partners Inc.  
2370 Corporate Circle, Suite 300  
Henderson, NV 89074

**Re: P3 Health Partners Inc.**  
**Registration Statement on Form S-1**  
**Filed May 2, 2023**  
**File No. 333-271565**

Dear Sherif Abdou:

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

Please refer to Rules 460 and 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 Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Elisabeth Martin, Esq.