



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

DIVISION OF  
CORPORATION FINANCE

June 6, 2023

Eric Shander  
President and Chief Financial Officer  
PowerSchool Holdings, Inc.  
150 Parkshore Drive  
Folsom , CA 95630

**Re: PowerSchool Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 24, 2023**  
**File No. 001-40684**

Dear Eric Shander:

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