



DIVISION OF  
CORPORATION FINANCE

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

June 20, 2023

Harold Dichter  
Deputy General Counsel  
Epic NewCo, Inc.  
2400 Market Street  
Philadelphia, Pennsylvania 19103

**Re: Epic NewCo, Inc.**  
**Amendment No. 1 to Draft Registration Statement on Form 10-12B**  
**Submitted May 26, 2023**  
**CIK No. 0001967649**

Dear Harold Dichter:

We have reviewed your amended draft registration statement and have the following comment.

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 comment applies 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 this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 1 to Draft Registration Statement on Form 10-12B

Key Trends Affecting Our Results of Operations, page 73

1. Please enhance your disclosure to elaborate upon the actions taken or planned to mitigate inflationary pressures in response to price increases you experienced in fiscal year 2022 and the six months ended March 31, 2023. Describe how much of any increase in costs you have been able to pass along to customers, which resulted in increased revenues. Explain whether you believe you will be able to continue pass along such costs and why. If you believe the risk of inflationary pressures has been or will be material to your results of operations, provide related risk factor disclosure.

Harold Dichter  
Epic NewCo, Inc.  
June 20, 2023  
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Please contact Rucha Pandit at (202) 551-6022 or Mara Ransom at (202) 551-3264 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Alison Z. Preiss