



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2021

Enrique Lores  
Chief Executive Officer  
HP Inc.  
1501 Page Mill Road  
Palo Alto, CA 94304

**Re: HP Inc.**  
**Registration Statement on Form S-4**  
**Filed December 9, 2021**  
**File No. 333-261574**

Dear Mr. Lores:

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, Staff Attorney, at (202) 551-3447, or in his absence, Josh Shainess, Legal Branch Chief, at (202) 551-7951, with any questions. If you require further assistance, please contact Larry Spirgel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Lori Zyskowski