



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2023

Ed Clissold  
General Counsel  
Park City Group, Inc.  
5282 South Commerce Drive, Suite D292  
Murray, Utah 84107

**Re: Park City Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 11, 2023**  
**File No. 333-273940**

Dear Ed Clissold:

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 Lauren Pierce at (202) 551-3887 or Jan Woo at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Daniel W. Rumsey