



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2024

John Ederer  
Chief Financial Officer  
Model N, Inc.  
777 Mariners Island Boulevard, Suite 300  
San Mateo, CA 94404

**Re: Model N, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2023**  
**File No. 001-35840**

Dear John Ederer:

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

cc: Errol Hunter