

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

May 9, 2023

Sherif Abdou Chief Executive Officer P3 Health Partners Inc. 2370 Corporate Circle, Suite 300 Henderson, NV 89074

Re: P3 Health Partners Inc.
Registration Statement on Form S-1
Filed May 2, 2023
File No. 333-271565

Dear Sherif Abdou:

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 Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Elisabeth Martin, Esq.