



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2012

Via E-mail

Deborah Lofton Esq.  
Vice President and General Counsel  
Qlik Technologies Inc.  
150 N. Radnor Chester Road, Suite E220  
Radnor, Pennsylvania 19087

**Re: Qlik Technologies Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2011**  
**Filed February 28, 2012**  
**Form 10-Q for the Quarterly Period Ended March 31, 2012**  
**Filed May 4, 2012**  
**File No. 001-34803**

Dear Ms. Lofton:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information of the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief

cc: Via E-mail  
Lars Bjork  
Qlik Technologies Inc.

Deborah Lofton  
Qlik Technologies Inc.  
June 18, 2012  
Page 2