

September 22, 2020

Via EDGAR and Overnight Delivery

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Information Technologies and Services
100 F Street, N.E.
Washington, D.C. 20549

Attention: Jeff Kauten
Larry Spigel
Joan Collopy
Elizabeth Sandoe
Lisa Etheredge
Robert Littlepage

Re: Palantir Technologies Inc.
Amendment No. 3 to Registration Statement on Form S-1
Filed on September 14, 2020
File No. 333-248413
Amendment No. 4 to Registration Statement on Form S-1
Filed on September 18, 2020
File No. 333-248413
Amendment No. 5 to Registration Statement on Form S-1
Filed on September 21, 2020
File No. 333-248413
Amendment No. 6 to Registration Statement on Form S-1
Filed on September 21, 2020
File No. 333-248413

Ladies and Gentlemen:

On behalf of our client, Palantir Technologies Inc. (“**Palantir**” or the “**Company**”), we submit this letter in response to comments from the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) contained in its letters dated September 22, 2020, relating to the above referenced Amendments No. 3, 4 and 5 to Registration Statement on Form S-1. We are concurrently submitting via EDGAR this letter and have publicly filed Amendment No. 6 to Registration Statement on Form S-1 (the “**Registration Statement**”).

The Company respectfully advises the Staff that it believes that each of the comments from the Staff has been addressed in the above-referenced Registration Statement.

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Please direct any questions regarding the Company's responses or the Registration Statement to me at (650) 565-3765 or aspinner@wsgr.com.

Sincerely,

WILSON SONSINI GOODRICH & ROSATI Professional
Corporation

/s/ Allison B. Spinner
Allison B. Spinner

cc: Alexander C. Karp, Palantir Technologies Inc.
David Glazer, Palantir Technologies Inc.
William Ho, Palantir Technologies Inc.
Matthew Long, Palantir Technologies Inc.
Sean Stenstrom, Palantir Technologies Inc.
Justin Laubach, Palantir Technologies Inc.
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