



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2022

David Glazer  
Chief Financial Officer  
Palantir Technologies Inc.  
1555 Blake Street; Suite 250  
Denver, CO 80202

**Re: Palantir Technologies Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Form 10-Q for the Interim Period Ended June 30, 2022**  
**File No. 001-39540**

Dear David Glazer:

We have completed our review of your filings. 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