



DIVISION OF
CORPORATION FINANCE

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

April 11, 2012

Leonard R. Stein
Senior Vice President, General Counsel
Splunk Inc.
250 Brannan Street
San Francisco, CA 94107

**Re: Splunk Inc.
Amendment No. 3 to Registration Statement on Form S-1
Filed April 6, 2012
Amendment No. 4 to Registration Statement on Form S-1
Filed April 9, 2012
File No. 333-178988**

Dear Mr. Stein:

We have reviewed your amended registration statements and have the following comment. Unless otherwise noted, references in this letter to prior comments refer to our letter dated March 29, 2012.

Certain Relationships and Related Party Transactions, page 126

1. Explain the basis for your apparent belief that disclosure relating to the events described under footnote (11) on page F-23 is not presented in the above-referenced section. Instruction 6 to Item 404(a) would appear applicable to at most one of the related parties. If any of the individuals for whom Item 404 disclosure is required also served as a member of the compensation committee during the last fiscal year, please include the corresponding related party disclosure under the Interlocks heading as required by Regulation S-K Item 407(e)(4).

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You may contact Joyce Sweeney, Staff Accountant, at (202) 551-3449 or Christine Davis, Assistant Chief Accountant, at (202) 551-3408 if you have questions regarding the financial statements and related matters. Please contact Gabriel Eckstein, Staff Attorney, at (202) 551-3286 or, in his absence, the undersigned at (202) 551-3462 with any other questions. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman
Branch Chief

cc: Via E-mail
Jeffrey D. Saper
Wilson Sonsini Goodrich & Rosati, P.C.