



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

June 20, 2016

Via Facsimile

David F. Conte  
Chief Financial Officer  
Splunk Inc.  
250 Brannan Street  
San Francisco, CA 94107

**Re: Splunk, Inc.**  
**Form 10-K for the Fiscal Year Ended January 31, 2016**  
**Filed March 30, 2016**  
**File No. 1-35498**

Dear Mr. Conte:

We refer you to our comment letter dated May 25, 2016 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director