



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

DIVISION OF
CORPORATION FINANCE

April 27, 2023

Brian Roberts
Chief Financial Officer
Splunk Inc.
270 Brannan Street
San Francisco, California 94107

Re: Splunk Inc.
Form 10-K for the Fiscal Year Ended January 31, 2022
Filed March 24, 2022
File No. 001-35498

Dear Brian Roberts:

We have completed our review of your filing. 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