



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

DIVISION OF  
CORPORATION FINANCE

March 5, 2020

Tim Emanuelson  
Chief Accounting Officer  
Splunk Inc.  
270 Brannan Street  
San Francisco, CA 94107

**Re: Splunk Inc.  
Form 10-Q  
Exhibit No. 2.1 - Agreement and Plan of Mergers among the Registrant, certain of its  
wholly owned subsidiaries, SignalFx, Inc. and Fortis Advisors LLC, as  
Securityholders' agent, dated as of August 21, 2019  
Filed December 4, 2019  
File No. 001-35498**

Dear Mr. Emanuelson:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance