



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2023

Gina Mastantuono  
Chief Financial Officer  
ServiceNow, Inc.  
2225 Lawson Lane  
Santa Clara, California 95054

**Re: ServiceNow, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed January 31, 2023**  
**Form 8-K**  
**Filed January 25, 2023**  
**File No. 001-35580**

Dear Gina Mastantuono:

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