



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

April 6, 2017

Robert Bernshteyn  
Chief Executive Officer  
Coupa Software Incorporated  
1855 S. Grant Street  
San Mateo, CA 94402

**Re: Coupa Software Incorporated  
Registration Statement on Form S-1  
Filed April 3, 2017  
File No. 333-217105**

Dear Mr. Bernshteyn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ivan Griswold, Staff Attorney, at (202) 551-3853 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: Richard C. Blake, Esq.  
Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP