



DIVISION OF  
CORPORATION FINANCE

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

August 21, 2020

Todd Ford  
Chief Financial Officer  
Coupa Software Inc  
1855 S. Grant Street  
San Mateo, CA 94402

**Re: Coupa Software Inc**  
**Form 10-K for the Year Ended January 31, 2020**  
**File No. 001-37901**

Dear Mr. Ford:

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