



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

January 7, 2016

John Morrow
Executive Vice President and General Counsel
Apptio, Inc.
11100 NE 8th Street, Suite 600
Bellevue, WA 98004

**Re: Apptio, Inc.
Amendment No. 2 to Draft Registration Statement on Form S-1
Submitted December 23, 2015
CIK No. 0001419625**

Dear Mr. Morrow:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Our Business Model, page 54

1. Please tell us what consideration you have given to providing the aggregate net annual subscription contract value comparison for other cohort years.
2. Please also provide the average increase in net annual subscription contract value across the 2014 cohort in addition to the aggregate increase, or advise.

John Morrow
Apptio, Inc.
January 7, 2016
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You may contact Juan Migone, Staff Accountant, at (202) 551-3312 or Stephen Krikorian, at Accounting Branch Chief at (202) 551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Ji Shin, Attorney-Advisor, at (202) 551-3579 or me at (202) 551-3735 with any other questions.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs
Assistant Director
Office of Information Technologies
and Services

cc: Michael Nordtvedt
Wilson Sonsini Goodrich & Rosati, Professional Corporation