



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

May 18, 2017

John T. McDonald  
Chief Executive Officer  
Upland Software, Inc.  
401 Congress Avenue, Suite 1850  
Austin, Texas 78701

**Re: Upland Software, Inc.  
Registration Statement on Form S-3  
Filed May 12, 2017  
File No. 333-217977**

Dear Mr. McDonald:

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

Please refer to Rule 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: Steven M. Tyndall  
Pillsbury Winthrop Shaw Pittman LLP