



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2024

Alexis Coll  
General Counsel  
DOMO, INC.  
802 East 1050 South  
American Fork, UT 84003

**Re: DOMO, INC.**  
**Registration Statement on Form S-3**  
**Filed September 6, 2024**  
**File No. 333-281962**

Dear Alexis Coll:

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 Uwem Bassey at 202-551-3433 or Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Michael Nordtvedt