



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2018

Gary Spiegel  
Vice President - Head of Legal Affairs  
Anaplan, Inc.  
50 Hawthorne Street  
San Francisco, CA 94105

**Re: Anaplan, Inc.**  
**Amendment No. 2 to Draft Registration Statement on Form S-1**  
**Filed August 22, 2018**  
**Amendment No. 3 to Draft Registration Statement on Form S-1**  
**Filed August 31, 2018**  
**CIK No. 0001540755**

Dear Mr. Spiegel:

We have reviewed your amended registration statements and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 10, 2018 letter. Any page number references relate to Amendment No. 3 to Draft Registration Statement on Form S-1.

Amendment No. 3 to Draft Registration Statement on Form S-1

Management's Discussion and Analysis of Financial Condition and Result of Operations  
Key Metrics, page 63

1. You state that your selling efforts are focused on executives of large enterprises as you believe your Global 2000 customers present your greatest growth opportunity. While you

Gary Spiegel  
Anaplan, Inc.  
September 10, 2018  
Page 2

have provided information related to the growth of your top 25 customers over time, it remains unclear how you monitor your ability to acquire and expand your overall enterprise customer base each period. Please explain further what measures are used by management to monitor the success of your focused growth model.

You may contact Frank Knapp, Staff Accountant at (202) 551-3805 or Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 if you have questions regarding comments on the financial statements and related matters. Please contact Michael Foland, Attorney-Advisor, at (202) 551-6711 or Barbara Jacobs, Assistant Director, at (202) 551-3735 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services