



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

February 15, 2018

Via E-mail

Michael Cannon-Brookes Co-Chief Executive Officer
Scott Farquhar Co-Chief Executive Officer
Atlassian Corporation Plc
Exchange House
Primrose Street
London EC2A 2EG

**Re: Atlassian Corporation Plc
20-F for Fiscal Year Ended June 30, 2017
Filed September 01, 2017
File No. 001-37651**

Dear Messrs. Cannon-Brookes and Farquhar:

We have limited our review of your filing to your contacts with countries that have been identified as state sponsors of terrorism, and we have the following comment. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. In our comment, we ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

We are subject to government regulation, including import, export, economic sanctions and anti-corruption laws and regulations..., page 21

1. You disclose that you are aware of previous exports to individuals and organizations that are subject to US sanctions or are located in US-sanctioned countries or regions. Please identify for us the sanctioned countries involved, and tell us when the exports relating to those countries occurred.

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.

You may contact Daniel Leslie, Staff Attorney, at (202) 551-3876 or me at (202) 551-

Michael Cannon-Brookes and Scott Farquhar
Atlassian Corporation Plc
February 15, 2018
Page 2

3470 if you have any questions about the comment or our review.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Barbara Jacobs
Assistant Director
Division of Corporation Finance

Stuart Fagin
Deputy General Counsel
Atlassian Corporation Plc

Richard A. Kline
Goodwin Procter LLP