



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2023

Brett Tighe  
Chief Financial Officer  
Okta, Inc.  
100 First Street, Suite 600  
San Francisco, CA 94105

**Re: Okta, Inc.**  
**Form 10-K For Fiscal Year Ended January 31, 2023**  
**File No. 001-38044**

Dear Brett Tighe:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology