DIVISION OF

CORPORATION FINANCE

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

Mail Stop 4561

November 15, 2017

Therese Tucker Chief Executive Officer BlackLine, Inc. 21300 Victory Boulevard, 12th Floor Woodland Hills, CA 91367

Re: BlackLine, Inc.

Registration Statement on Form S-1

Filed November 13, 2017 File No. 333-221500

Dear Ms. Tucker:

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.

You may contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, me at (202) 551-3453, with any questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Jan Woo

Jan Woo Legal Branch Chief Office of Information Technologies and Services

cc: Jeffrey D. Saper, Esq.

Wilson Sonsini Goodrich & Rosati, P.C.