



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

November 21, 2017

Via E-mail

David Henshall
President and Chief Executive Officer
Citrix Systems, Inc.
851 West Cypress Creek Road
Fort Lauderdale, FL 33309

Re: Citrix System, Inc.
10-K for Fiscal Year Ended December 31, 2016
Filed February 16, 2017
File No. 000-27084

Dear Mr. Henshall:

We refer you to our comment letter dated November 6, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Barbara Jacobs
Assistant Director
Division of Corporation Finance

Antonio G. Gomes
Senior Vice President, General Counsel and Secretary
Citrix Systems, Inc.

Pran Jha
Sidley Austin LLP