

May 22, 2017

**VIA EDGAR**

Division of Corporation Finance  
U.S. Securities & Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Barbara Jacobs  
Jan Woo  
Jeff Kauten

**Re: BlackLine, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-217981**

**Acceleration Request**

**Requested Date: May 24, 2017**  
**Requested Time: 4:00 P.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, BlackLine, Inc. (the "**Company**") hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-217981) (the "**Registration Statement**") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff (the "**Staff**") of the Division of Corporation Finance of the Securities and Exchange Commission (the "**Commission**"). Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Allison Spinner at (650) 565-3765.

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Sincerely,

BLACKLINE, INC.

/s/ Karole Morgan-Prager

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Karole Morgan-Prager  
Chief Legal and Administrative Officer

cc: Therese Tucker, BlackLine, Inc.

Allison Spinner, Wilson Sonsini Goodrich & Rosati, P.C.

Jeffrey Saper, Wilson Sonsini Goodrich & Rosati, P.C.

Steven B. Stokdyk, Latham & Watkins LLP