

September 8, 2022

David Abadi  
Chief Financial Officer  
Cognyte Software Ltd.  
33 Maskit  
Herzliya Pituach  
4673333, Israel

Ltd.

Fiscal Year Ended January 31, 2022

Re: Cognyte Software

Form 20-F for the

File No. 001-39829

Dear Mr. Abadi:

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