

October 22, 2020

Elad Sharon
Chief Executive Officer
Cognyte Software Ltd.
33 Maskit
Herzliya Pituach
4673333, Israel

Re: Cognyte Software
Draft Registration
Submitted September
25, 2020
CIK: 0001824814

Ltd.
Statement on Form 20-F
25, 2020

Dear Mr. Sharon:

We have reviewed your draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form 20-F
Summary, page 1

1. You state that Verint expects to incur separation costs of approximately \$35.0 million in addition to \$9.3 million in separation-related capital expenditures during the fiscal year ending January 31, 2021. Please clarify whether Cognyte will be responsible for any of these costs and, if so, whether these costs will be funded by the debt that you expect to incur.

Elad Sharon
FirstName LastNameElad Sharon
Cognyte Software Ltd.
Comapany
October 22, NameCognyte
2020 Software Ltd.

October
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FirstName LastName
Business Overview
Our Customers, page 57

2. You state that divisions, units, or subsidiaries within an organization that enter into separate contracts are treated as separate customers. Please tell us whether any single organization on a consolidated basis accounted for 10% or more of your revenues, other than the customers you identify as Customer A and Customer B in the filing. Please also define enterprise customer.

3. We note that two customers generated 15.6% and 12.9% of your revenues,

respectively, in
fiscal year 2020. Please disclose the materials terms of your
agreements with these
customers, including but not limited to, the term and termination
provisions of the
agreement and the identity of the customers.

Item 5. Operating and Financial Review and Prospects
Results of Operations, page 57

4. You disclose that the majority of your orders are from existing
customers that expand
their usage of Cognyte solutions. Please revise to quantify the
percentage of new revenue
attributable to existing customers expanding their usage as compared
to new customers for
each period presented.

Audited Combined Financial Statements
4. Revenue Recognition, page F-19

5. So that we may better understand your accounting for subscription
software licenses,
please supplementally:
explain in detail the nature of the support services provided with
your subscription
software license and tell us how you determined that these
services are not distinct
from the license;
describe why your perpetual licenses do not require the same
non-distinct support
services; and
quantify the amount of subscription software license revenue
recognized during the
periods presented.

Elad Sharon
FirstName LastNameElad Sharon
Cognyte Software Ltd.
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October 22, NameCognyte
2020 Software Ltd.

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FirstName LastName

You may contact Lisa Haynes Etheredge, Staff Accountant, at (202)
551-3424 or Robert
Littlepage, Accounting Branch Chief, at (202) 551-3361 if you have questions
regarding
comments on the financial statements and related matters. Please contact
Matthew Derby, Staff
Attorney, at (202) 551-3334 or Jan Woo, Legal Branch Chief, at (202) 551-3453
with any other
questions.

Sincerely,

Division of

Office of Technology

Corporation Finance

cc: Randi Lesnick