



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

March 14, 2018

Via E-mail

Michael Cannon-Brookes Co-Chief Executive Officer
Scott Farquhar Co-Chief Executive Officer
Atlassian Corporation Plc
Exchange House
Primrose Street
London EC2A 2EG

**Re: Atlassian Corporation Plc
20-F for Fiscal Year Ended June 30, 2017
Filed September 01, 2017
File No. 001-37651**

Dear Messrs. Cannon-Brookes and Farquhar:

We refer you to our comment letter dated February 15, 2018, regarding business contacts with US-Sanctioned countries. 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

Stuart Fagin
Deputy General Counsel
Atlassian Corporation Plc

Richard A. Kline
Goodwin Procter LLP