May 1, 2020

David Obstler Chief Financial Officer Datadog, Inc. 620 8th Avenue, 45th Floor New York, NY 10018

> Re: Datadog, Inc. Form 10-K for the

Fiscal Year Ended December 31, 2019

Filed February 25,

2020

File No. 001-39051

Dear Mr. Obstler:

 $\label{eq:weak-solution} \mbox{We have reviewed your filing and have the following comments. In some of our }$

comments, we may ask you to provide us with information so we may better understand your $% \left(1\right) =\left(1\right) +\left(1\right) +\left$

disclosure.

 $\hbox{ Please respond to these comments within ten business days by providing the requested } \\$

information or advise us as soon as possible when you will respond. If you do not believe our

comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2019

 ${\it Management's \ Discussion \ and \ Analysis \ of \ Financial \ Condition \ and \ Results}$ of Operations

Factors Affecting Our Performance, page 38

1. We note that your results of operations are impacted, in part, by your ability to retain and grow your existing customers. Please tell us what measures are used to evaluate the success of your land-and-expand business model and what consideration you have given to including a quantified discussion of such metrics for each period presented. In this regard, we note you previously provided a dollar-based net retention rate. Refer to Item 303(a)(3) of Regulation S-K and Section III.B.1 of SEC Release No. 33-8350. Refer also

33-10751.

David Obstler

FirstName LastNameDavid Obstler

Datadog, Inc.

Comapany NameDatadog, Inc.

May 1, 2020

Page 2

May 1, 2020 Page 2

FirstName LastName

2. Please expand your disclosure to explain how management uses the measure of the $\,$

number of customers with ARR greater than \$100,000 to analyze the business and why

disclosing this information is useful to investors. Also, to add further context to such

 $\,$ measure, please disclose the percentage of ARR generated from this subset of customer

for each period presented.

Results of Operations, page 42

3. You state that revenue was primarily due to growth from existing customers with the $\,$

remaining attributable to new customers. Where a material change is

attributed to two or
more factors, including any offsetting factors, please revise to
quantify the contribution of
each identified factor and remove any vague terms such as "primarily"

each identified fac in favor of specific

quantification. Refer Section III.D of Release No. 33-6835.

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.

You may contact Eiko Yaoita Pyles, Staff Accountant, at 202-551-3587 or Kathleen Collins, Accounting Branch Chief, at 202-551-3499 with any questions.

Sincerely,

Division of

Corporation Finance

Office of

Technology