

September 30, 2021

Sytse Sijbrandij
Chief Executive Officer
GitLab Inc.
268 Bush Street #350
San Francisco, CA 94104

Re: GitLab Inc.
Registration

Statement on Form S-1
2021

Filed September 17,
File No. 333-259602

Dear Mr. Sijbrandij:

We have reviewed your 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 amending your registration statement and providing the requested information. 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 any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-1

Dilution, page 68

1. Please supplementally show us how you calculated pro forma net tangible book value of July 31, 2021. Consolidated Financial Statements 13. Joint Venture and Spin-off, page F-30 \$309.2 million as of

2. We note your disclosure on page F-30 that JiHu has \$19.2 million in cash as of July 31, 2021 that can only be used to settle obligations of JiHu. Please tell us how you considered the need to separately account for these amounts as restricted cash within your financial statements. Please refer to Rule 5-02(1) of Regulation S-X, ASC 230-10-50-8, and ASC 210-10-45-4.

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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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Lisa Etheredge, Senior 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 Jeff
Kauten, Staff
Attorney, at (202) 551-3447 or Larry Spirgel, Office Chief, at (202) 551-3815
with any other
questions.

FirstName LastNameSytse Sijbrandij

Corporation Finance
Comapany NameGitLab Inc.

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cc: Ryan Mitteness, Esq.
FirstName LastName

Sincerely,

Division of

Office of Technology