

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

Mail Stop 4561

January 31, 2017

Mr. Christopher W. Cabrera Chief Executive Officer Xactly Corporation 300 Park Avenue, Suite 1700 San Jose, California 95110

**Re:** Xactly Corporation

Form 10-K for the Fiscal Year Ended January 31, 2016

Filed April 20, 2016 File No. 001-37451

Dear Mr. Cabrera:

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,

/s/ Kathleen Collins

Kathleen Collins Accounting Branch Chief Office of Information Technologies and Services