



DIVISION OF
CORPORATION FINANCE

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

January 6, 2022

Arlen R. Shenkman
Chief Financial Officer
Citrix Systems, Inc.
851 West Cypress Creek Road
Fort Lauderdale, FL 33309

Re: Citrix Systems, Inc.
Form 10-K for Fiscal Year Ended December 31, 2020
Filed February 8, 2021
Form 10-Q for the Quarterly Period Ended June 30, 2021
Filed July 30, 2021
File No. 000-27084

Dear Mr. Shenkman:

We have completed our review of your filings. 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,

Division of Corporation Finance
Office of Technology