



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2024

Anthony Boor  
Chief Financial Officer  
Blackbaud Inc.  
65 Fairchild Street  
Charleston, South Carolina 29492

**Re: Blackbaud Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-41527**

Dear Anthony Boor:

We have reviewed your filing and have the following comment.

Please respond to this letter 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 a comment applies to your facts and circumstances, please tell us why in your response.

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

Form 10-K for the fiscal year ended December 31, 2023

Item 1C. Cybersecurity, page 30

1. We note the statement on page 31 that cybersecurity risk management has been and remains a key aspect of your “overall business strategy, financial planning and capital allocation and a point of ongoing emphasis at all levels.” Please revise future filings to disclose whether and how your processes for assessing, identifying, and managing material risks from cybersecurity threats have been integrated into your overall risk management system or processes. See Item 106(b)(1)(i) of Regulation S-K.

August 23, 2024

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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.

Please contact Aliya Ishmukhamedova at 202-551-7519 or James Lopez at 202-551-3536 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Technology