



DIVISION OF
CORPORATION FINANCE

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

August 23, 2022

Steve Daly
Chief Executive Officer
Instructure Holdings, Inc.
6330 South 3000 East, Suite 700
Salt Lake City, UT 84121

**Re: Instructure Holdings, Inc.
Registration Statement on Form S-3
Filed August 19, 2022
File No. 333-266988**

Dear Mr. Daly:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Kyle Wiley, Staff Attorney, at 202-344-5791 or Jan Woo, Legal Branch Chief, 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Bradley Reed