



DIVISION OF
CORPORATION FINANCE

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

November 3, 2023

David Schwarzbach
Chief Financial Officer
Yelp Inc.
350 Mission Street, 10th Floor
San Francisco, CA 94105

Re: Yelp Inc.
Form 10-K for Fiscal Year Ended December 31, 2022
Filed February 24, 2023
File No. 001-35444

Dear David Schwarzbach:

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,

Division of Corporation Finance
Office of Trade & Services