

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

July 8, 2020

Rachel Glaser Chief Financial Officer Etsy, Inc. 117 Adams Street Brooklyn, NY 11201

Re: Etsy, Inc.

Form 10-K for Fiscal Year Ended December 31, 2019

Filed February 27, 2020

File No. 001-36911

Dear Ms. Glaser:

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

cc: Kathleen McCabe