



DIVISION OF  
CORPORATION FINANCE

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

April 27, 2023

Paul Lalljie  
Chief Financial Officer  
2U, Inc.  
7900 Harkins Road  
Lanham, MD 20706

**Re: 2U, Inc.**

**Form 10-K for the Fiscal Year Ended December 31, 2022**

**File No. 001-36376**

Dear Paul Lalljie:

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 Technology