



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2022

John McDonald  
Chief Executive Officer  
Upland Software, Inc.  
401 Congress Avenue, Suite 1850  
Austin, TX 78701

**Re: Upland Software, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 21, 2022**  
**File No. 333-267973**

Dear John McDonald:

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 Joshua Shainess, Legal Branch Chief, at 202-551-7951 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: John Hensley