



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

October 25, 2018

Via E-mail

Arkady Volozh
Chief Executive Officer
Yandex N.V.
Schiphol Boulevard 165
Schiphol 1118 BG, The Netherlands

Re: Yandex N.V.
20-F Fiscal Year Ended December 31, 2017
Filed March 27, 2018
File No. 1-35173

Dear Mr. Volozh:

We refer you to our comment letter dated September 25, 2018, regarding business contacts with North Korea, Sudan and Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Barbara Jacobs
Assistant Director
Division of Corporation Finance

Roman Krupenin
Legal Counsel
Yandex N.V.

Timothy J. Corbett
Morgan, Lewis & Bockius UK LLP