

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