

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

August 14, 2020

Greg Abovsky Chief Financial Officer Yandex N.V. Schiphol Boulevard 165 Schiphol P7 1118 BG, The Netherlands

Re: Yandex N.V.

Form 20-F for Fiscal Year Ended December 31, 2019

Filed April 2, 2020 File No. 001-35173

Dear Mr. Abovsky:

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