



DIVISION OF
CORPORATION FINANCE

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

March 27, 2018

Alok Vaish
Chief Financial Officer
Yatra Online, Inc.
1101-03, 11th Floor, Tower-B,
Unitech Cyber Park,
Sector 39, Gurgaon, Haryana 122002
India

Re: Yatra Online, Inc.
Form 20-F for the Fiscal Year Ended March 31, 2017
Filed June 30, 2017
File No. 001-37968

Dear Mr. Vaish:

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,

/s/ Melissa Raminpour for

Lyn Shenk
Accounting Branch Chief
Office of Transportation and Leisure