



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2020

Nelson Chai  
Chief Financial Officer  
Uber Technologies, Inc  
1455 Market Street, 4th Floor  
San Francisco, California 94103

**Re: Uber Technologies, Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed March 2, 2020**  
**File No. 1-38902**

Dear Mr. Chai:

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 Trade & Services

cc: Keir Gumbs