

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

August 22, 2023

Dara Khosrowshahi Chief Executive Officer and Director Uber Technologies, Inc. 1515 3rd Street San Francisco, CA 94158

> Re: Uber Technologies, Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed February 21, 2023 File No. 001-38902

Dear Dara Khosrowshahi:

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