



DIVISION OF
CORPORATION FINANCE

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

July 13, 2022

Paul Rouse
Chief Financial Officer, Executive Vice President and Treasurer
Thryv Holdings, Inc.
2200 West Airfield Drive
P.O. Box 619810
D/FW Airport, TX 75261

Re: Thryv Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2021
Filed March 15, 2022
Response dated June 29, 2022
File No. 001-35895

Dear Mr. Rouse:

We have reviewed your June 29, 2022 response to our comment letter and have the following comment. In our comment, we ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 15, 2022 letter.

Form 10-K for Fiscal Year Ended December 31, 2021

Notes to Consolidated Financial Statements

Note 2. Revenue Recognition

Contract Assets and Liabilities, page 88

1. It appears the information in your response dated June 29, 2022 is useful for investors to understand the accounting for your unbilled accounts receivable. In future filings, please consider expanding your disclosure to include pertinent information therefrom that give rise to your unbilled accounts receivable. Refer to ASC 235-10 for guidance.

Paul Rouse
Thryv Holdings, Inc.
July 13, 2022
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You may contact Patrick Kuhn at (202) 551-3308 or Doug Jones at (202) 551-3309 if you have any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services