



DIVISION OF
CORPORATION FINANCE

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

May 3, 2023

Sarah Blanchard
Chief Financial Officer
Udemy, Inc.
600 Harrison Street , 3rd Floor
San Francisco, CA 94107

Re: Udemy, Inc.
Form 10-K for the Year Ended December 31, 2022
Filed February 27, 2023
File No. 001-40956

Dear Sarah Blanchard:

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