



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2023

Craig F. Courtemanche, Jr.  
President and CEO  
Procore Technologies, Inc.  
6309 Carpinteria Avenue  
Carpinteria, CA 93013

**Re: Procore Technologies, Inc.**  
**Form 10-K for the Year Ended December 31, 2022**  
**Filed March 1, 2023**  
**File No. 001-40396**

Dear Craig F. Courtemanche, Jr.:

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 Technology

cc: Benjamin Singer