



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2023

Giacomo Dall'Aglia  
Chief Financial Officer  
Kaleyra, Inc.  
85 Broad Street  
New York, NY 10004

**Re: Kaleyra, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Filed March 16, 2023**  
**Form 10-Q for Fiscal Quarters Ended March 31, 2023**  
**Filed May 10, 2023**  
**File No. 001-38320**

Dear Giacomo Dall'Aglia:

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