



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