



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2022

John Abbot  
Chief Financial Officer  
Datto Holding Corporation  
101 Merritt 7  
Norwalk, CT 06851

**Re: Datto Holding Corporation**  
**Form 10-K for the year ended December 31, 2021**  
**File No. 001-39637**

Dear Mr. Abbot:

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: Robert E. Goedert