

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

December 22, 2022

Dale Bowen Chief Financial Officer Instructure Holdings, Inc. 6330 South 3000 East Suite 700 Salt Lake City, UT 84121

> Re: Instructure Holdings, Inc. Form 10-K for the Year Ended December 31, 2021 Filed February 23, 2022 File No. 001-40647

Dear Dale Bowen:

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: Matt Kaminer