

May 3, 2023

Sarah Blanchard
Chief Financial Officer
Udemy, Inc.
600 Harrison Street , 3rd Floor
San Francisco, CA 94107

Year Ended December 31, 2022
2023

Re: Udemy, Inc.
Form 10-K for the
Filed February 27,
File No. 001-40956

Dear Sarah Blanchard:

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 Trade & Services