

**Upwork Inc.**  
441 Logue Avenue  
Mountain View, California 94043

September 28, 2018

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

Attention: Jay Ingram, Legal Branch Chief  
Sergio Chinos, Staff Attorney  
Jenn Do, Staff Accountant  
Al Pavot, Staff Accountant

Re: Upwork Inc. Registration Statement on Form S-1 (File No. 333-227207) originally filed  
September 6, 2018, as amended, and corresponding Registration Statement on Form 8-A  
(File No. 001-38678) filed September 26, 2018

Requested Date: October 2, 2018  
Requested Time: 4:00 PM Eastern Time

Ladies and Gentlemen:

Upwork Inc. (the "**Registrant**") hereby requests that the Securities and Exchange Commission take appropriate action to declare the above-captioned Registration Statements on Form S-1 and Form 8-A effective at the "Requested Date" and "Requested Time" set forth above or as soon thereafter as practicable.

The Registrant hereby authorizes Robert A. Freedman or Ran D. Ben-Tzur, both of whom are attorneys with the Registrant's outside legal counsel, Fenwick & West LLP, to orally modify or withdraw this request for acceleration.

The Registrant requests that it be notified of such effectiveness by a telephone call to Mr. Ben-Tzur at (650) 335-7613 or, in his absence, Mr. Freedman at (650) 335-7292.

\* \* \*

Sincerely,

**UPWORK INC.**

By: /s/ Brian Levey

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Brian Levey

Chief Business Affairs & Legal Officer and  
Secretary

cc: Stephane Kasriel, President and Chief Executive Officer  
Brian Kinion, Chief Financial Officer  
**Upwork Inc.**

Gordon K. Davidson, Esq.  
Robert A. Freedman, Esq.  
Ran D. Ben-Tzur, Esq.  
**Fenwick & West LLP**

[Signature Page to Company Acceleration Request Letter]