

December 9, 2022

VIA EDGAR

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

Attention: Chen Chen, Staff Accountant

Kathleen Collins, Accounting Branch Chief

Re: Upwork Inc.
Form 10-K for the Year Ended December 31, 2021
Filed February 15, 2022
Form 10-Q for the Quarter Ended September 30, 2022
Filed October 26, 2022
File No. 001-38678

Ladies and Gentlemen:

We have received your letter on behalf of our client, Upwork Inc. (the "**Company**"), dated November 22, 2022, conveying additional comments of the staff (the "**Staff**") of the Securities and Exchange Commission regarding the above-referenced filings. Please be advised that the Company is unable to respond to the comments within the requested 10 business days. We hereby request an extension to December 23, 2022 to respond to the Staff's comments.

Should the Staff have additional questions or comments regarding the foregoing, please do not hesitate to contact me at (650) 335-7613 or Aman Singh at (212) 430-2767.

Sincerely,
/s/ Ran D. Ben-Tzur

Ran D. Ben-Tzur
Fenwick & West LLP

cc:

Hayden Brown, Chief Executive Officer
Brian Levey, Chief Business Affairs and Legal Officer
Olivier Marie, Chief Accounting Officer
Jacob McQuown, Vice President, Legal & Deputy General Counsel
Upwork Inc.

Aman Singh
Gordon K. Davidson
Fenwick & West LLP