

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

July 23, 2024

Erica Gessert Chief Financial Officer Upwork Inc. 475 Brannan Street, Suite 430 San Francisco, CA 94107

Re: Upwork Inc.

Form 10-K for the Fiscal Year Ended December 31, 2023

File No. 001-38678

Dear Erica Gessert:

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: Brian Levey