



DIVISION OF
CORPORATION FINANCE

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

February 27, 2026

Gregory Hart
Chief Executive Officer
Coursera, Inc.
2440 West El Camino Real, Suite 500
Mountain View, CA 94040

Re: Coursera, Inc.
Registration Statement on Form S-4
Filed February 25, 2026
File No. 333-293728

Dear Gregory Hart:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. 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.

Please contact Jeff Kauten at 202-551-3447 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Kyle Diamond