



May 8, 2020

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549
Attention: Matthew Crispino

**Re: Kaleyra, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed May 8, 2020
File No. 333-237992**

Dear Mr. Crispino:

In accordance with Rule 460 and Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant, Kaleyra, Inc., a Delaware corporation (the "Company"), hereby requests that the effectiveness of the above-referenced Registration Statement on Form S-1 (the "Registration Statement"), as amended, be accelerated so that the Registration Statement becomes effective at 5:00 p.m. Eastern Daylight Time on May 8, 2020, or as soon thereafter as practicable.

Very truly yours,

KALEYRA, INC.

By: /s/ Giacomo Dall'Aglio

Giacomo Dall'Aglio
Chief Financial Officer

cc: Jeffrey C. Selman