

**Kaleyra Inc.**  
c/o DLA Piper LLP (US)  
555 Mission Street, Suite 2400  
San Francisco, California 94105-2933  
(415) 615-6095

May 6, 2021

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

**Re: Kaleyra Inc.**  
**Registration Statement on Form S-4**  
**File No. 333-255026**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Kaleyra Inc. hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated so that such Registration Statement will become effective at 4:00 p.m., Eastern Time, on Monday, May 10, 2021, or as soon thereafter as practicable.

Sincerely,

/s/ Dario Calogero

Name: Dario Calogero

Title: Chief Executive Officer