



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2021

Aaron Skonnard  
Chief Executive Officer  
Pluralsight, Inc.  
42 Future Way  
Draper, Utah 84020

**Re: Pluralsight, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed January 7, 2021**  
**File No. 001-38498**

Dear Mr. Skonnard:

We have reviewed your January 22, 2021 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our January 22, 2021 letter.

Preliminary Proxy Statement on Schedule 14A

Background of the Mergers, page 39

1. Please disclose the name of the TRA representative.
2. We note your response to prior comment 2. Please clarify in the disclosure why on November 11, Qatalyst informed Vista, but not Parties A and B, of the company's intention to amend the TRA to reduce the amount of Pluralsight's change of control obligation.

You may contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any other questions.

Aaron Skonnard  
Pluralsight, Inc.  
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Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Doug Schnell