



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

DIVISION OF  
CORPORATION FINANCE

August 14, 2023

Feng Zhou  
Chief Executive Officer  
Youdao, Inc.  
No. 399, Wangshang Road  
Binjiang District Hangzhou 310051  
People's Republic of China

**Re: Youdao, Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**Filed April 27, 2023**  
**File No. 001-39087**

Dear Feng Zhou:

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  
Disclosure Review Program

cc: Li He