



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

DIVISION OF  
CORPORATION FINANCE

April 20, 2023

Andrew Paradise  
Chief Executive Officer and Chairman  
Skillz Inc.  
PO Box 445  
San Francisco, CA 94104

**Re: Skillz Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed March 1, 2022**

**File No. 001-39243**

Dear Andrew Paradise:

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  
Office of Technology

cc: Steven J. Gavin, Esq.