

SKILLSOFT CORP.
300 Innovative Way, Suite 201
Nashua, New Hampshire 03062

July 30, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance 100 F Street, N.E.
Washington, D.C. 20549
Attn: Katherine Wray

**Re: Skillsoft Corp.
Amendment No. 1 to Registration Statement on Form S-1
File No. 333-257718**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Skillsoft Corp. (the "**Company**") hereby requests that the U.S. Securities and Exchange Commission (the "**Commission**") take appropriate action to declare the above-referenced Amendment No. 1 to Registration Statement on Form S-1 to become effective on August 2, 2021, at 4:00 p.m., Eastern Time, or as soon as practicable thereafter.

The Company hereby authorizes Merritt Johnson of Weil, Gotshal & Manges LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

The Company requests that it be notified of such effectiveness by a telephone call to Merritt Johnson of Weil, Gotshal & Manges LLP at (212) 310-8000.

Very truly yours,

SKILLSOFT CORP.

By: /s/ Sarah Hilty
Name: Sarah Hilty
Title: Chief Legal Officer

cc: Ryan Murray, Skillsoft Corp.
Jaclyn L. Cohen, Weil, Gotshal & Manges LLP
P.J. Himelfarb, Weil, Gotshal & Manges LLP
Arthur Souza Rodrigues, Weil, Gotshal & Manges LLP
