

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

December 28, 2022

VIA EDGAR AND EMAIL

Securities and Exchange Commission
Division of Corporation Finance
100 F Street NE
Washington, D.C. 20549-3561
Attn: Kyle Wiley

Re: Skillsoft Corp.
Registration Statement on Form S-3 (File No. 333-268938)

Ladies and Gentlemen:

We refer to the registration statement on Form S-3 (File No. 333-268938) (the "Registration Statement"), of Skillsoft Corp. (the "Company"). In accordance with Rule 461 under the Securities Act of 1933, as amended, the Company hereby respectfully requests the acceleration of the effectiveness of the Registration Statement so that it may become effective at 4:00 p.m. (Eastern time) on December 30, 2022 or as soon as practicable thereafter.

Please call Merritt S. Johnson at (212) 310-8280, of Weil, Gotshal & Manges LLP, to confirm the effectiveness of the Registration Statement.

Very truly yours,

Skillsoft Corp.

By: /s/ Richard Walker

Name: Richard Walker

Title: Chief Financial Officer
