

June 22, 2021

Marc Stad  
Chief Executive Officer  
Dragoneer Growth Opportunities Corp.  
One Letterman Drive  
Building D, Suite M500  
San Francisco, CA 94129

Opportunities Corp.  
Registration Statement on Form S-4

Re: Dragoneer Growth  
Amendment No. 2 to  
Filed June 8, 2021  
File No. 333-254845

Dear Mr. Stad:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to our comment, we may have additional comments.

Amendment No. 2 to Form S-4

General

1. You disclose that you the domestication should constitute a tax-deferred reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code. To the extent you believe that the domestication qualifies as a reorganization within Section 368(a)(1)(F) of the Internal Revenue Code, you must obtain a legal opinion supporting such a conclusion. Otherwise, revise your disclosure here and elsewhere to begin with a statement that it is uncertain whether the domestication will qualify as a tax-free reorganization and describe the potential consequences to shareholders, including a summary of the tax consequences if the Domestication fails to qualify as a 368(a)(1)(F) reorganization.

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You may contact Morgan Youngwood, Senior Staff Accountant, at (202) 551-3479 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Edwin Kim, Staff Attorney, at (202) 551-3297 or Jan Woo, Legal Branch Chief, (202) 551-3453 with any other questions.

Sincerely,

FirstName LastNameMarc Stad

Division of

Corporation Finance

Comapany NameDragoneer Growth Opportunities Corp.

Office of Technology

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cc: Thomas Holden, Esq.

FirstName LastName