

Vroom, Inc.
1375 Broadway, Floor 11
New York, New York 10018

September 8, 2020

VIA EDGAR TRANSMISSION

Division of Corporate Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-6010

Attention: Nicholas Lamparski

Re: **Vroom, Inc.**
Registration Statement on Form S-1 (Registration No. 333-248655)
Request for Acceleration of Effective Date

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1, as amended (File No. 333-248655) (the "Registration Statement") of Vroom, Inc. (the "Company"). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Eastern Time, on Thursday, September 10, 2020, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Marc D. Jaffe at (212) 906-1281.

We understand that the staff of the Securities and Exchange Commission will consider this request as confirmation by the Company that it is aware of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement. If you have any questions regarding the foregoing, please contact Marc D. Jaffe of Latham & Watkins LLP at the number set forth above.

Thank you for your assistance in this matter.

Very truly yours,

Vroom, Inc.

By: /s/ Patricia Moran

Name: Patricia Moran

Title: Chief Legal Officer and Secretary

cc: (via email)

Paul J. Hennessy, Chief Executive Officer, Vroom, Inc.
David K. Jones, Chief Financial Officer, Vroom, Inc.
Marc D. Jaffe, Esq., Latham & Watkins LLP
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