

May 27, 2020

VIA EDGAR AND HAND DELIVERY

Beijing	Moscow
Boston	Munich
Brussels	New York
Century City	Orange County
Chicago	Paris
Dubai	Riyadh
Düsseldorf	San Diego
Frankfurt	San Francisco
Hamburg	Seoul
Hong Kong	Shanghai
Houston	Silicon Valley
London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

VROOM, INC. HAS REQUESTED CONFIDENTIAL TREATMENT OF THE REDACTED PORTIONS OF THIS LETTER, WHICH WERE REPLACED WITH THE FOLLOWING PLACEHOLDER "[*]" IN THE LETTER FILED VIA EDGAR, UNDER RULE 83 OF THE SEC'S RULES OF PRACTICE, AND THE COMPANY DELIVERED A COMPLETE UNREDACTED COPY OF THE LETTER TO ITS EXAMINER AT THE DIVISION OF CORPORATION FINANCE.**

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

Attention: Daniel Morris
Mara Ransom
Patrick Kuhn
Adam Phippen

**Re: Vroom, Inc.
Registration Statement on Form S-1 (File No.: 333-238482)**

Ladies and Gentlemen:

On behalf of Vroom, Inc. (the "Company"), we hereby submit the proposed bona fide price range pursuant to Item 501(b)(3) of Regulation S-K for its initial public offering (the "IPO"). The Company intends to include this price range in a subsequent amendment to the Company's Registration Statement on Form S-1 (File No. 333-238482) (the "Registration Statement"). The provided terms are a bona fide estimate of the range of the minimum and maximum offering price per share based on current market information. Should the bona fide estimates of these terms change, the figures presented in a subsequent amendment to the Registration Statement may increase, decrease or narrow accordingly.

The Company expects to have a price range of \$[***] to \$[***] per share for the IPO (assuming a 2-for-1 forward stock split). Based on the midpoint of the price range set forth above, it is currently anticipated that the Company will sell shares with an aggregate value of approximately \$[***] (\$[***] inclusive of the 15% over-allotment).

The Company seeks confirmation from the staff (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") Division of Corporation Finance that it may launch its IPO with the price range specified herein and include such price range in a subsequent amendment to the Registration Statement, to be filed with the Commission on or about [***], 2020.

Because of the commercially sensitive nature of the information contained herein, the Company has also submitted a request for confidential treatment of selected portions of this letter. The Company has filed a separate letter with the Office of Freedom of Information and Privacy Act Operations in connection with the confidential treatment request, pursuant to Rule 83 of the Commissions' Rules on Information and Requests, 17 C.F.R. § 200.83.

* * * * *

Please advise us if we can provide any further information to facilitate your review. Please direct any questions or comments regarding this letter to Marc D. Jaffe at (212) 906-1281 or Ian D. Schuman at (212) 906-1894.

Very truly yours,

/s/ Marc D. Jaffe

Marc D. Jaffe
of LATHAM & WATKINS LLP

cc: (via email)
Paul J. Hennessy, Chief Executive Officer, Vroom, Inc.
David K. Jones, Chief Financial Officer, Vroom, Inc.
Patricia Moran, Esq., Chief Legal Officer, Vroom, Inc.
Ian D. Schuman, Esq., Latham & Watkins LLP
Courtenay Myers Lima, Esq., Latham & Watkins LLP
Gregory A. Fernicola, Esq., Skadden, Arps, Slate, Meagher & Flom LLP
Ryan J. Dzierniejko, Esq., Skadden, Arps, Slate, Meagher & Flom LLP