

June 5, 2020

**VIA EDGAR TRANSMISSION**

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

Attn: Daniel Morris  
Mara Ransom  
Patrick Kuhn  
Adam Phippen

Re: **Vroom, Inc.**  
**Registration Statement on Form S-1 (File No. 333-238482)**  
**Request for Acceleration of Effective Date**

Ladies and Gentlemen:

We refer to the registration statement on Form S-1 (File No. 333- 238482) (as amended, the “Registration Statement”), of Vroom, Inc. (the “Company”), relating to the registration of the Company’s common stock, par value \$0.001 per share.

In accordance with Rules 460 and 461 under the Securities Act of 1933, as amended, we, as representatives of the several underwriters (the “Underwriters”), hereby respectfully request that the effectiveness of the Registration Statement be accelerated so that it may become effective at 4:00 P.M. (Eastern time) on Monday, June 8, 2020, or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission.

Pursuant to Rule 460 under the Act, please be advised that we have distributed approximately 3,490 copies of the Preliminary Prospectus of the Registrant, dated June 1, 2020, from June 1, 2020 through the date hereof, to prospective underwriters, dealers, institutions and others.

We, the undersigned, as representatives of the several Underwriters, have complied and will comply, and we have been informed by the participating Underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Remainder of Page Intentionally Left Blank]*

Very truly yours,

Goldman Sachs & Co. LLC  
BofA Securities, Inc.  
Allen & Company LLC  
Wells Fargo Securities, LLC

As Representatives of the Several Underwriters

GOLDMAN SACHS & CO. LLC

By: /s/ William D Connolly III  
Name: William D Connolly III  
Title: Managing Director

BOFA SECURITIES, INC.

By: /s/ Stewart Barry  
Name: Stewart Barry  
Title: Senior Managing Director

ALLEN & COMPANY LLC

By: /s/ Peter DiIorio  
Name: Peter DiIorio  
Title: General Counsel

WELLS FARGO SECURITIES, LLC

By: /s/ James (Beau) Bohm  
Name: James (Beau) Bohm  
Title: Managing Director

*[Signature Page to Acceleration Request]*