

September 15, 2022

Patricia Moran
Chief Legal Officer
Vroom, Inc.
3600 W Sam Houston Pkwy S, Floor 4
Houston, Texas 77042

Re: Vroom, Inc.
Registration

Statement on Form S-3

9, 2022

Filed on September

File No. 333-267361

Dear Ms. Moran:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Janice Adeloyle at 202-551-3034 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services