

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549
FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

VROOM, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

5500
(Primary Standard Industrial
Classification Code Number)

901112566
(I.R.S. Employer
Identification No.)

1375 Broadway, Floor 11
New York, New York 10018
Telephone: (855) 524-1300

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Paul J. Hennessy
Chief Executive Officer
Vroom, Inc.
1375 Broadway, Floor 11
New York, New York 10018
Telephone: (855) 524-1300

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies of all communications, including communications sent to agent for service, should be sent to:

Marc D. Jaffe, Esq.
Ian D. Schuman, Esq.
Courtenay Myers Lima, Esq.
Latham & Watkins LLP
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New York, New York 10001
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Approximate date of commencement of proposed sale to the public:
As soon as practicable after this registration statement is declared effective.

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. File No. 333-248655

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be Registered(1)	Proposed Maximum Offering Price per Share(2)	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee(3)
Common stock, par value \$0.001 per share	2,070,000	\$58.39	\$120,867,300	\$15,688.58

- (1) Represents only the additional number of shares of common stock being registered, and includes 270,000 additional shares of common stock that the underwriters have the option to purchase. Does not include the securities that the registrant previously registered on the Registration Statement on Form S-1 (File No. 333-248655).
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) under the Securities Act of 1933, as amended, based on the average of the high and low selling price of the registrant's common stock on September 4, 2020, as reported on the Nasdaq Global Select Market.
- (3) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended, based on the proposed maximum aggregate offering price. The registrant previously paid a filing fee of \$78,442.88 for the Registration Statement on Form S-1 (File No. 333-248655), which was declared effective on September 10, 2020. In accordance with Rule 462(b) under the Securities Act of 1933, as amended, an additional amount of securities having a proposed maximum aggregate offering price of \$120,867,300 are hereby registered, which includes the additional shares that the underwriters have the option to purchase.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) of the Securities Act.

**EXPLANATORY NOTE AND INCORPORATION OF
CERTAIN INFORMATION BY REFERENCE**

Vroom, Inc., a Delaware corporation (the "Registrant"), is filing this Registration Statement with the Securities and Exchange Commission (the "Commission") pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the "Securities Act"), with respect to the registration of additional shares of common stock, par value \$0.001 per share of Registrant. This Registration Statement relates to the public offering of securities contemplated by the earlier registration statement on Form S-1, as amended (File No. 333-248655) (the "Prior Registration Statement"), which the Commission declared effective on September 10, 2020. The contents of the Prior Registration Statement, including all amendments and exhibits thereto, are incorporated by reference into this Registration Statement.

The Registrant is filing this Registration Statement for the sole purpose of increasing the aggregate number of shares of common stock offered by Registrant by 2,070,000 shares of its common stock, which includes 270,000 shares of common stock that may be sold pursuant to the underwriters' option to purchase additional shares. The additional shares of common stock that are being registered for issuance and sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Registration Fee table contained in the Prior Registration Statement.

The required opinion and consents are listed on the Exhibit Index attached hereto and filed herewith.

INDEX TO EXHIBITS

<u>Exhibit No.</u>	
5.1	Opinion of Latham & Watkins LLP (incorporated by reference to Exhibit 5.1 filed with the Prior Registration Statement filed on September 8, 2020)
23.1	Consent of PricewaterhouseCoopers LLP
23.2	Consent of Latham & Watkins LLP (included in Exhibit 5.1)
24.1*	Power of Attorney

* Previously filed with the Registrant's Registration Statement on Form S-1 (File No. 333-248655), filed with the Securities and Exchange Commission on September 8, 2020 and incorporated by reference herein.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 of our report dated March 12, 2020, except with respect to the matters which have removed the substantial doubt about the Company's ability to continue as a going concern discussed in Note 2 under *Liquidity* and for the effects of the stock split discussed in Note 1, as to which the date is September 1, 2020, relating to the financial statements, which appears in the Registration Statement on Form S-1 (No. 333-248655) of Vroom, Inc. We also consent to the reference to us under the heading "Experts" in the Registration Statement on Form S-1 (No. 333-248655) incorporated by reference in this Registration Statement.

/s/ PricewaterhouseCoopers LLP
New York, New York
September 10, 2020