



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 22, 2020

Ross Tennenbaum
Chief Financial Officer
Avalara, Inc.
255 South King Street, Suite 1800
Seattle, WA 98104

Re: Avalara, Inc.
Form 10-K for the Year Ended December 31, 2019
Filed February 28, 2020
File No. 001-38525

Dear Mr. Tennenbaum:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Dan Manning - Avalara, Inc, Chief Accounting Officer