



DIVISION OF
CORPORATION FINANCE

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

November 28, 2022

Damien Schmitz
Chief Financial Officer
Groupon, Inc.
600 W. Chicago Avenue
Suite 400
Chicago, IL 60654

Re: Groupon, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 28, 2022
Form 10-Q for the Fiscal Period Ended June 30, 2022
Filed August 8, 2022
File No. 001-35335

Dear Damien Schmitz:

We have completed our review of your filings. 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 Trade & Services