

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

August 14, 2025

Jeff Hoffmeister Chief Financial Officer Shopify, Inc. 151 O'Connor Street, Ground Floor Ottawa, Ontario, Canada K2P 2L8

Re: Shopify, Inc.

Form 10-K for the year ended December 31, 2024

File No. 001-37400

Dear Jeff Hoffmeister:

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: Jessica Hertz