



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

May 15, 2017

Mr. Alex Vetter  
Chief Executive Officer  
Cars.com Inc.  
175 West Jackson Boulevard  
Chicago, IL 60604

**Re: Cars.com Inc.  
Registration Statement on S-1  
Filed May 12, 2017  
File No. 333-217910**

Dear Mr. Vetter:

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 Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, me at (202) 551-3453, with any questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: Victor Goldfeld, Esq.  
Wachtell, Lipton, Rosen & Katz