



DIVISION OF
CORPORATION FINANCE

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

September 20, 2023

Ernest Garcia, III
Chief Executive Officer
Carvana Co.
300 E. Rio Salado Parkway
Tempe, Arizona 85281

Re: Carvana Co.
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 23, 2023
File No. 1-38073

Dear Ernest Garcia:

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