



DIVISION OF
CORPORATION FINANCE

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

August 3, 2023

Lev Parker
Chief Executive Officer
PARTS iD, Inc.
1 Corporate Drive, Suite C
Cranbury, NJ 08512

Re: PARTS iD, Inc.
Registration Statement on Form S-3
Filed July 28, 2023
File No. 333-273529

Dear Lev Parker:

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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: James Fischer