



DIVISION OF
CORPORATION FINANCE

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

December 20, 2022

Eduardo Iniguez
Interim Chief Executive Officer and Interim Chief Financial Officer
HyreCar Inc.
915 Wilshire Blvd, Suite 1950
Los Angeles, CA 90017

Re: HyreCar Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 15, 2022
File No. 001-38561

Dear Eduardo Iniguez:

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 Trade & Services