



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

DIVISION OF  
CORPORATION FINANCE

July 20, 2020

Brian Roberts  
Chief Financial Officer  
Lyft, Inc.  
185 Berry Street  
Suite 5000  
San Francisco, CA 94107

**Re: Lyft, Inc.**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed February 28, 2020**  
**File No. 001-38846**

Dear Mr. Roberts:

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

cc: Lisa Stimmell