



DIVISION OF
CORPORATION FINANCE

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

March 22, 2022

Ryan Laurence
General Counsel
Shift Technologies, Inc.
290 Division Street, Suite 400
San Francisco, California 94103-4234

Re: Shift Technologies, Inc.
Registration Statement on Form S-3
Filed on March 16, 2022
File No. 333-263613

Dear Mr. Laurence:

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 Janice Adeloey at 202-551-3034 or Jennifer López Molina at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services