



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