



DIVISION OF
CORPORATION FINANCE

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

April 16, 2021

Douglas T. Moore
Chief Executive Officer
1847 Goedeker Inc.
13850 Manchester Rd.
Ballwin, MO 63011

Re: 1847 Goedeker Inc.
Draft Registration Statement on Form S-1
Submitted April 9, 2021
CIK No. 0001810140

Dear Mr. Moore:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services