



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2021

Dan Preston  
Chief Executive Officer  
Metromile, Inc.  
425 Market Street #700  
San Francisco, CA 94105

**Re: Metromile, Inc.**  
**Registration Statement on Form S-1**  
**Filed February 12, 2021**  
**File No. 333-253055**

Dear Mr. Preston:

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 Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance