

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

October 1, 2021

Alex Chesterman
Chief Executive Officer
Cazoo Group Ltd
41 Chalton Street
London, NW1 1JD, United Kingdom

Re: Cazoo Group Ltd Registration Statement on Form F-1 Filed September 24, 2021 File No. 333-259778

Dear Mr. Chesterman:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Valerie Ford Jacob