



DIVISION OF
CORPORATION FINANCE

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

October 6, 2022

Ned Staple
General Counsel
Cazoo Group Ltd
41 Chalton Street
London, NW1 1JD, United Kingdom

Re: Cazoo Group Ltd
Registration Statement on Form F-3
Filed on October 4, 2022
File No. 333-267724

Dear Ned Staple:

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 Adeloje at 202-551-3034 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services