



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2023

Paul Whitehead  
Chief Executive Officer  
Cazoo Group Ltd  
40 Churchway  
London, NW1 1LW, United Kingdom

**Re: Cazoo Group Ltd**  
**Registration Statement on Form F-3**  
**Filed December 7, 2023**  
**File No. 333-275940**

Dear Paul Whitehead:

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 Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Valerie Ford Jacob