

Goldman Sachs & Co. LLC
200 West Street, New York, New York 10282

J.P. Morgan Securities LLC
383 Madison Avenue, New York, New York 10179

Citigroup Global Markets Inc.
388 Greenwich Street, New York, New York 10013

March 19, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attn: Scott Stringer
Angela Lumley
Scott Anderegg
Dietrich King

Re: ACV Auctions Inc.
Registration Statement on Form S-1
(File No. 333-253617)

Ladies and Gentlemen:

In connection with the above-referenced Registration Statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), we hereby join in the request of ACV Auctions Inc. that the effective date of the above-referenced Registration Statement be accelerated so that it will be declared effective at 4:00 p.m., Washington, D.C. time, on March 23, 2021 or as soon thereafter as practicable.

The following is supplemental information supplied under Rule 418(a)(7) and Rule 460 under the Act:

- (i) Dates of distribution: March 15, 2021 through the date hereof.
- (ii) Number of prospectuses distributed: a total of approximately 2,059 copies of the prospectus were distributed to prospective underwriters, institutional investors, dealers and others.
- (iii) We have been informed by the participating underwriters that they have complied and will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

GOLDMAN SACHS & CO. LLC
J.P. MORGAN SECURITIES LLC
CITIGROUP GLOBAL MARKETS INC.

As Representatives of the Underwriters

By: GOLDMAN SACHS & CO. LLC

By: /s/ Rebecca Steintal

Name: Rebecca Steintal
Title: Managing Director

By: J.P. MORGAN SECURITIES LLC

By: /s/ Ilana Foni

Name: Ilana Foni
Title: Vice President

By: CITIGROUP GLOBAL MARKETS INC.

By: /s/ Brian Yick

Name: Brian Yick
Title: Managing Director

[Signature Page to Acceleration Request Letter]