

**ACV AUCTIONS INC.
640 Ellicott Street, #321
Buffalo, New York 14203**

March 19, 2021

VIA EDGAR

U.S. 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:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, ACV Auctions Inc. (the "Company") hereby requests that the Securities and Exchange Commission (the "Commission") accelerate the effective date of the above-referenced Registration Statement on Form S-1 (as amended, the "Registration Statement") and declare the Registration Statement effective as of 4:00 p.m. Eastern time, on March 23, 2021, or as soon as thereafter practicable, or at such later time as the Company may orally request via telephone call to the staff of the Commission. The Company hereby authorizes each of Nicole Brookshire and Alan Hamblton of Cooley LLP, counsel to the Company, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Nicole Brookshire of Cooley LLP, counsel to the Company, at (617) 937-2357, or in her absence, Alan Hamblton at (206)452-8756.

[SIGNATURE PAGE FOLLOWS]

Very truly yours,

ACV AUCTIONS INC.

By: /s/ George Chamoun

Name: George Chamoun

Title: Chief Executive Officer

cc: William Zerella, ACV Auctions Inc.
Nicole Brookshire, Cooley LLP
Alan Hamblton, Cooley LLP
Shauna Bracher, Cooley LLP
Trey Reilly, Cooley LLP
Richard Truesdell, Jr., Davis Polk & Wardwell LLP
Pedro J. Bermeo, Davis Polk & Wardwell LLP