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March 15, 2021

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  
Filed February 26, 2021  
CIK No. 0001637873**

Ladies and Gentlemen:

On behalf of ACV Auctions Inc. (the “**Company**”), we are submitting this response letter in response to the comment letter, dated March 11, 2021, from the staff (the “**Staff**”) of Division of Corporation Finance of the Securities and Exchange Commission (the “**Commission**”) with respect to the Company’s Registration Statement on Form S-1, as filed with the Commission on February 26, 2021. We are also electronically transmitting Amendment No. 1 to the Company’s Registration Statement on Form S-1 (“**Amendment No. 1**”) that reflects changes in response to the Staff’s comments, as well as other updates.

The numbering of the paragraphs below corresponds to the numbering of the comments in the Staff’s comment letter. For the Staff’s convenience, we have incorporated your comments into this response letter in italics. Page references in the text of this response letter correspond to the page numbers in Amendment No. 1. Capitalized terms used in this letter but otherwise not defined herein shall have the meanings ascribed to such terms in Amendment No. 1.

Registration Statement on Form S-1

Management’s Discussion and Analysis of Financial Condition and Results of Operations Impact of COVID-19 on Our Business

Adjusted EBITDA, page 65

1. *We note your disclosure of Adjusted EBITDA on a quarterly basis. In accordance with Item 10(e) of Regulation S-K, please reconcile your quarterly non-GAAP financial measures to the most directly comparable GAAP measure.*

The Company respectfully acknowledges the Staff’s comment and has revised the disclosure on page 82 of Amendment No. 1.

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Please contact me at (617) 937 2357 or Alan Hambelton of Cooley LLP at (206) 452 8756 with any questions or further comments regarding our responses to the Staff's comments.

Sincerely,

/s/ Nicole Brookshire

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Nicole Brookshire  
Cooley LLP

cc: George Chamoun, ACV Auctions Inc.  
William Zerella, ACV Auctions Inc.  
Alan Hambelton, Cooley LLP  
Shauna Bracher, Cooley LLP  
Trey Reilly, Cooley LLP  
Richard Truesdell, Jr., Davis Polk & Wardwell LLP  
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