

**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]*

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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]*