

November 24, 2020

Amanda Bradley  
General Counsel  
Shift Technologies, Inc.  
2525 16th Street, Suite 310  
San Francisco, California 94103-4234

Inc.

Proxy Statement on Schedule 14A  
18, 2020

Re: Shift Technologies,  
Revised Preliminary  
Filed on November  
File No. 001-38839

Dear Ms. Bradley:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc:

Martin Glass