

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

January 12, 2023

Kailas Agrawal Chief Financial Officer PARTS iD, Inc. 1 Corporate Drive, Suite C Cranbury, New Jersey 08512

Re: PARTS iD, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2021 Filed March 14, 2022

File No. 001-38296

Dear Kailas Agrawal:

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