

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

July 3, 2023

Oded Shein Chief Financial Officer Shift Technologies, Inc. 290 Division Street, Suite 400 San Francisco, California 94103

> Re: Shift Technologies, Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed March 31, 2023 File No. 1-38839

Dear Oded Shein:

We have completed our review of your filings. 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