



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2025

Kyle Beilman  
Chief Financial Officer  
Dave Inc.  
1265 South Cochran Ave  
Los Angeles, CA  
90019

**Re: Dave Inc.**  
**Form 10-K for fiscal year ended December 31, 2023**  
**Filed March 5, 2024**  
**File No. 001-40161**

Dear Kyle Beilman:

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 Finance