

July 19, 2021

James G. Reinhart
Chief Executive Officer
ThredUp Inc.
969 Broadway
Suite 200
Oakland, California 94607

Statement on Form S-1
2021

Re: ThredUp Inc.
Draft Registration
Submitted July 12,
CIK No. 0001484778

Dear Mr. Reinhart:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. 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.

Please contact Donald
Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services