

March 23, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Katherine Bagley, Staff Attorney  
Blaise Rhodes  
Theresa Brilliant  
Lilyanna Peyser

**Re: ThredUp Inc.  
Registration Statement on Form S-1  
File No. 333-253834**

**Acceleration Request**

**Requested Date: March 25, 2021  
Requested Time: 4:00 PM, Eastern Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Goldman Sachs & Co. LLC, Morgan Stanley & Co. LLC and Barclays Capital Inc., as representatives of the several underwriters, hereby join ThredUp Inc. (the “**Company**”) in requesting that the U.S. Securities and Exchange Commission (the “**Commission**”) take appropriate action to cause the Registration Statement on Form S-1 (File No. 333-253834) (the “**Registration Statement**”) to become effective on March 25, 2021, at 4:00 PM, Eastern Time, or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Commission.

Pursuant to Rule 460 under the Act, please be advised that the underwriters have distributed approximately 5,529 copies of the Preliminary Prospectus dated March 17, 2021, through the date hereof, to underwriters, dealers, institutions and others, prior to the requested effective time of the Registration Statement.

We, as representative of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended, to the extent applicable.

[Signature Page Follows]

Very truly yours,

GOLDMAN SACHS & CO. LLC  
MORGAN STANLEY & CO. LLC  
BARCLAYS CAPITAL INC.

As representatives of the several underwriters listed in Schedule I to the Underwriting Agreement

GOLDMAN SACHS & CO. LLC

By: /s/ William Connolly III  
Name: William Connolly III  
Title: Managing Director

MORGAN STANLEY & CO. LLC

By: /s/ Lauren Cummings  
Name: Lauren Cummings  
Title: Managing Director

BARCLAYS CAPITAL INC.

By: /s/ Robert Peck  
Name: Robert Peck  
Title: Managing Director

CC:  
James Reinhart  
Sean Sobers  
Alon Rotem  
**ThredUp Inc.**

Caine Moss  
Bradley C. Weber  
Erica Kassman  
**Goodwin Procter LLP**

Rezwan D. Pavri  
Andrew T. Hill  
Catherine D. Doxsee  
**Wilson Sonsini Goodrich & Rosati, P.C.**

[Signature Page to Underwriter Acceleration Request]