

ThredUp Inc.  
969 Broadway Suite 200  
Oakland, California 94607

**VIA EDGAR**

March 23, 2021

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

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

**ThredUp Inc.**  
**Acceleration Request for Registration Statement on Form S-1**  
**File No. 333-253834**

Dear Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), ThredUp Inc. (the "Company") hereby requests that the effective date and time of the above-referenced registration statement (the "Registration Statement") be accelerated to March 25, 2021 at 4:00 p.m., 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 Securities and Exchange Commission (the "Commission"). In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act. Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP, by calling Bradley C. Weber at (650) 752-3226. We also respectfully request that a copy of the written order from the Commission verifying the effective time and date of the Registration Statement be sent to our counsel, Goodwin Procter LLP, Attention: Bradley C. Weber.

Under separate cover, Goldman, Sachs & Co. LLC, Morgan Stanley & Co. LLC and Barclays Capital Inc., as representatives of the underwriters, will send the Commission a letter joining in this request for acceleration of the effective date. The representatives will also provide you with information with respect to clearance from the Financial Industry Regulatory Authority prior to the effective date.

*Signature page follows.*

If you have any questions regarding this request, please contact Bradley C. Weber of Goodwin Procter LLP at (650) 752-3226.

Sincerely,

THREDUP INC.

By: /s/ Alon Rotem  
Name: Alon Rotem  
Title: Chief Legal Officer

cc: James Reinhart, *ThredUp Inc.*  
Sean Sobers, *ThredUp Inc.*  
Caine Moss, *Goodwin Procter LLP*  
Erica Kassman, *Goodwin Procter LLP*  
Rezwan D. Pavri, *Wilson Sonsini Goodrich & Rosati, P.C.*  
Andrew T. Hill, *Wilson Sonsini Goodrich & Rosati, P.C.*  
Catherine D. Doxsee, *Wilson Sonsini Goodrich & Rosati, P.C.*