

February 17, 2021

Michael Bor
Chief Executive Officer and Chairman
CarLotz, Inc.
611 Bainbridge Street, Suite 100
Richmond, Virginia 23224

Re: CarLotz, Inc.
Registration

Statement on Form S-1
2021

Filed February 11,
File No. 333-252993

Dear Mr. Bor:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Taylor

Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

Valerie Ford Jacob,

cc:
Esq.