



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 11, 2018

Mark Jenkins  
Chief Financial Officer  
Carvana Co.  
1930 W. Rio Salado Parkway  
Tempe, Arizona 85281

**Re: Carvana Co.  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed March 6, 2018  
File No. 1-38073**

Dear Mr. Jenkins:

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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Paul Breaux  
General Counsel