

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

DIVISION OF CORPORATION FINANCE

February 5, 2021

Antonino Ciappina Chief Executive Officer PARTS iD, Inc. 1 Corporate Drive, Suite C Cranbury, New Jersey 08512

> Re: PARTS iD, Inc. Registration Statement on Form S-1 Filed January 29, 2021 File No. 333-252567

Dear Mr. Ciappina:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Jonathan R. Zimmerman