

January 21, 2021

Eric Wu
Chief Executive Officer
Opendoor Technologies Inc.
1 Post Street
Floor 11
San Francisco, CA 94104

Technologies Inc.
Statement on Form S-1
15, 2021

Re: Opendoor
Draft Registration
Submitted January
CIK No. 0001801169

Dear Mr. Wu:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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.

Gorman at 202-551-3585 with any questions.

Please contact Stacie

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc: Rachel W. Sheridan,
Esq.