

January 23, 2024

Christina Schwartz
Interim Chief Financial Officer
Opendoor Technologies Inc.
410 N. Scottsdale Road, Suite 1600
Tempe, AZ 85288

Technologies Inc.

year ended December 31, 2022

Re: Opendoor

Form 10-K for the

File No. 001-39253

Dear Christina Schwartz:

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,

Division of Corporation Finance

Office of Real Estate & Construction