

**Opendoor Technologies Inc.**  
1 Post Street, Floor 11  
San Francisco, California 94104

January 21, 2021

***Via EDGAR***

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: **Opendoor Technologies Inc.**  
**Registration Statement on Form S-1**  
**Filed January 14, 2021**  
**File No. 333-251529**

To whom it may concern:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, Opendoor Technologies Inc. (the "***Company***") hereby respectfully requests that the effective date of the Company's Registration Statement on Form S-1 (File No. 333-251529) be accelerated by the Securities and Exchange Commission to 4:00 p.m. Washington D.C. time on January 22, 2021 or as soon as practicable thereafter.

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The Company requests that we be notified of such effectiveness by a telephone call to Rachel Sheridan of Latham & Watkins LLP at (202) 637-2139 or to Shagufa Hossain of Latham & Watkins LLP at (202) 637-2323 and that such effectiveness also be confirmed in writing.

Very truly yours,

Carrie Wheeler

/s/ Carrie Wheeler

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Name: Carrie Wheeler

Title: Chief Financial Officer

cc: Elizabeth Stevens, Head of Legal, Opendoor Technologies Inc.  
Rachel W. Sheridan, Latham & Watkins LLP  
Shagufa Hossain, Latham & Watkins LLP

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