

Opendoor Technologies Inc.
410 N. Scottsdale Road, Suite 1600
Tempe, Arizona 85281

February 2, 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-4
Filed February 2, 2021
File No. 333-252666

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. 333-252666) be accelerated by the Securities and Exchange Commission to 4:30 p.m. Washington D.C. time on February 4, 2021 or as soon as practicable thereafter.

* * * *

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

Name: Carrie Wheeler

Title: Chief Financial Officer

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