

February 23, 2023

Jason Trevisan
Chief Executive Officer
CarGurus, Inc.
2 Canal Park
4th Floor
Cambridge, MA 02141

Fiscal Year Ended December 31, 2021
2022

Re: CarGurus, Inc.
Form 10-K for the
Filed February 25,
File No. 001-38233

Dear Jason Trevisan:

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 Technology

cc:

Javier Zamora