

November 10, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance,
Office of Energy & Transportation
100 F Street, N.E.
Washington, D.C. 20549-3720

Attn: Edwin Kim
Jan Woo

Re: Aurora Innovation, Inc.
Registration Statement on Form S-1
File No. 333-260835

Acceleration Request
Requested Date: November 12, 2021
Requested Time: 4:30 P.M. Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Aurora Innovation, Inc. (the "**Company**") hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-260835) (the "**Registration Statement**") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Megan Baier at (312) 636-2073.

Sincerely,

AURORA INNOVATION, INC.

/s/ Richard Tame

Richard Tame
Vice President, Finance

cc: Chris Urmson
Will Mouat
Aurora Innovation, Inc.

Megan Baier
Mark Bass
Wilson Sonsini Goodrich & Rosati, P.C.