

July 31, 2023

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3720  
Attn: Matthew Derby

**Re: Aurora Innovation, Inc.  
Registration Statement on Form S-3  
File No. 333-273378**

**Acceleration Request**

**Requested Date: August 1, 2023  
Requested Time: 5:00 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-3 (File No. 333-273378) (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/ Nolan Shenai

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Nolan Shenai  
General Counsel

cc: Chris Urmson  
**Aurora Innovation, Inc.**

Megan J. Baier  
David G. Sharon  
**Wilson Sonsini Goodrich & Rosati, P.C.**