

January 5, 2024

VIA EDGAR

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

**Re: Aurora Innovation, Inc.
Registration Statement on Form S-3
File No. 333-276317**

Acceleration Request

Requested Date: January 8, 2024

Requested Time: 4:01 P.M. Eastern Time or as soon as possible thereafter

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. 333-276317) (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

Nolan Shenai

General Counsel

cc: Chris Urmson
Aurora Innovation, Inc.

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