

March 26, 2019

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

**Re: Lyft, Inc.**  
**Registration Statement on Form S-1 (File No. 333-229996)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), we, the representatives of the underwriters (the "Representatives"), hereby join in the request of Lyft, Inc. (the "Registrant"), for the acceleration of the effective date of the Registrant's Registration Statement on Form S-1 (File No. 333-229996) (the "Registration Statement"), relating to a public offering of shares of the Registrant's Class A common stock, so that the Registration Statement may be declared effective at 4:00 p.m., Eastern Time, on March 28, 2019, or as soon thereafter as practicable. The undersigned, as Representatives of the underwriters, confirm that they are aware of their obligations under the Securities Act.

Additionally, pursuant to Rule 460 of the Securities Act, we hereby advise you that we have distributed approximately 4,056 copies of the Preliminary Prospectus dated March 18, 2019 through the date hereof, to underwriters, dealers, institutional investors and others.

*[Remainder of page intentionally left blank]*

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The undersigned, as Representatives of the underwriters, hereby represent on behalf of the underwriters that the underwriters are acting in compliance and will act in compliance with the provisions of Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended, in connection with the above proposed offering.

Very truly yours,

J.P. Morgan Securities LLC  
Credit Suisse Securities (USA) LLC  
Jefferies LLC

As representatives of the several underwriters

J.P. MORGAN SECURITIES LLC

By: /s/ Lucy Wang  
Authorized Signatory

CREDIT SUISSE SECURITIES (USA) LLC

By: /s/ Kirk Kaludis  
Authorized Signatory

JEFFERIES LLC

By: /s/ Cameron Lester  
Authorized Signatory