

August 7, 2023

Tiffany R. Smith
Chief Financial Officer
Lulu's Fashion Lounge Holdings, Inc.
195 Humboldt Avenue
Chico CA 95928

Lounge Holdings, Inc.

Fiscal Year Ended January 1, 2023
2023

Re: Lulu's Fashion
Form 10-K for
Filed March 14,
File No. 001-41059

Dear Tiffany R. Smith:

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 Trade & Services