

THE LOVESAC COMPANY
Two Landmark Square, Suite 300
Stamford, Connecticut 06901

June 26, 2018

VIA EDGAR

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

Attention: Mara Ransom
Assistant Director
Office of Consumer Products

**Re: The Lovesac Company
Registration Statement on Form S-1
Filed April 20, 2018
File No. 333-224358**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, The Lovesac Company. (the "Registrant") hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-224358), as amended (the "Registration Statement"), so that it may become effective at 4:30 p.m. EST on Tuesday, June 26, 2018 or as soon thereafter as practicable.

The Registrant hereby acknowledges that:

- (i) should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- (ii) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- (iii) the Registrant may not assert the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact David N. Feldman of Duane Morris LLP, counsel to the Company, at (212) 692-1036, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Very truly yours,

THE LOVESAC COMPANY

By: /s/ Shawn Nelson
Name: Shawn Nelson
Title: Chief Executive Officer