

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

May 21, 2019

**VIA EDGAR**

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

**Re: The Lovesac Company**  
**Registration Statement on Form S-1**  
**Filed May 20, 2019**  
**File No. 333-231597**

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. 333-231597), as amended (the "**Registration Statement**"), so that it may become effective at 5:00 p.m. EDT on Tuesday, May 21, 2019 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