

Arnold Golub  
Deputy General Counsel  
Office of General Counsel

By Electronic Mail

June 25, 2018

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

Division of Corporation Finance:

This is to certify that on June 25, 2018 The Nasdaq Stock Market (the "Exchange") received from The Lovesac Company (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.00001 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Arnold Golub', is written below the word 'Sincerely,'.