



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 5, 2025

Christian Sedor
Chief Accounting Officer
Arhaus, Inc.
51 E. Hines Hill Road
Boston Heights OH 44236

Re: Arhaus, Inc.
Form 10-K for Fiscal Year Ended December 31, 2024
File No. 001-41009

Dear Christian Sedor:

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