



DIVISION OF
CORPORATION FINANCE

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

January 19, 2021

Nancy Walsh
Chief Financial Officer
Lumber Liquidators Holdings, Inc.
4901 Bakers Mill Lane
Richmond, VA 23230

Re: Lumber Liquidators Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2019
Filed February 25, 2020
File No. 001-33767

Dear Ms. Walsh:

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