



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2024

Robert L. Madore  
Chief Financial Officer  
LL Flooring Holdings, Inc.  
4901 Bakers Mill Lane  
Richmond, VA 23230

**Re: LL Flooring Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-33767**

Dear Robert L. Madore:

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