



DIVISION OF  
CORPORATION FINANCE

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

August 28, 2023

Nathan Gooden  
Chief Financial Officer  
Squarespace, Inc.  
225 Varick Street, 12th Floor  
New York, New York 10014

Squarespace, Inc.

**Re: Squarespace, Inc.**

**Form 10-K for the Fiscal Year Ended December 31, 2022**

**File No. 001-40393**

Dear Nathan Gooden:

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 Technology