



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2024

Yuanjun Ye  
Chief Financial Officer  
LightInTheBox Holding Co., Ltd.  
51 Tai Seng Avenue  
#05-02B/C, Pixel Red  
Singapore 533941

**Re: LightInTheBox Holding Co., Ltd.**  
**Form 20-F for Fiscal Year Ended December 31, 2022**  
**File No. 001-35942**

Dear Yuanjun Ye:

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  
Disclosure Review Program

cc: Yu Wang