



DIVISION OF  
CORPORATION FINANCE

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

November 22, 2021

Gary Friedman  
Chairman of the Board of Directors and Chief Executive Officer  
RH  
15 Koch Road  
Corte Madera, CA 94925

**Re: RH**  
**Form 10-K for the Fiscal Year Ended January 30, 2021**  
**Filed March 30, 2021**  
**File No. 001-35720**

Dear Mr. Friedman:

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