

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

February 13, 2023

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

Re: RH

Form 10-K for Fiscal Year Ended January 29, 2022 Filed March 30, 2022 File No. 001-35720

Dear Gary 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