



DIVISION OF
CORPORATION FINANCE

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

September 4, 2020

Casey McGarvey
Chief Legal Officer
Purple Innovation, Inc.
4100 North Chapel Ridge Road, Suite 200
Lehi, Utah 84043

Re: Purple Innovation, Inc.
Registration Statement on Form S-3
Filed August 31, 2020
File No. 333-248507

Dear Mr. McGarvey:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing