



DIVISION OF
CORPORATION FINANCE

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

February 10, 2021

Andrew Dudum
Chief Executive Officer
Hims & Hers Health, Inc.
2269 Chestnut Street, #523
San Francisco, California 94123

Re: Hims & Hers Health, Inc.
Registration Statement on Form S-1
Filed February 5, 2021
File No. 333-252814

Dear Mr. Dudum:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jeffrey R. Vetter, Esq.