



DIVISION OF  
CORPORATION FINANCE

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

October 14, 2022

Oluyemi Okupe  
Chief Financial Officer  
Hims & Hers Health, Inc.  
2269 Chestnut St., #523  
San Francisco, CA 94123

**Re: Hims & Hers Health, Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed February 24, 2022**  
**File No. 001-38986**

Dear Oluyemi Okupe:

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 Industrial Applications and  
Services