

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

October 21, 2020

Kouji Eguchi Chief Executive Officer Medirom Healthcare Technologies Inc. 2-3-1 Daiba, Minato-ku Tokyo 135-0091, Japan

Re: Medirom Healthcare Technologies Inc.
Draft Registration Statement on Form F-1

Exhibit Nos. 10.1 and 10.2

Submitted on September 11, 2020

CIK 0001819704

Dear Mr. Eguchi:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance