



DIVISION OF
CORPORATION FINANCE

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

October 3, 2023

David Bourdon
Chief Financial Officer and Treasurer
LifeStance Health Group, Inc.
4800 N. Scottsdale Road
Suite 6000
Scottsdale, Arizona 85251

Re: LifeStance Health Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2022
Form 10-Q for the Quarterly Period Ended June 30, 2023
Response dated September 12, 2023
File No. 001-40478

Dear David Bourdon:

We have reviewed your September 12, 2023 response to our comment letter and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our letter dated August 14, 2023.

Form 10-Q for the Quarterly Period Ended June 30, 2023

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations
Key Metrics and Non-GAAP Financial Measures, page 23

1. We reference your response to prior comment 2. In future filings, please revise to provide enhanced discussion about the adjustments for "Litigation costs", "strategic initiatives" and "special charges", including why they are not related to normal, recurring, operating expenses, similar to your response. In addition, to the extent that these items are significant to understanding fluctuations in your operating results from period to period, please include relevant and robust discussion of the impact of these items within MD&A Results of Operations in future periodic filings.

David Bourdon
LifeStance Health Group, Inc.
October 3, 2023
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Please contact Kristin Lochhead at 202-551-3664 or Brian Cascio, Accounting Branch Chief, at 202-551-3676 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services