



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

DIVISION OF
CORPORATION FINANCE

April 26, 2023

Daniella Turensine
Chief Financial Officer
FIGS, Inc.
2834 Colorado Avenue
Suite 100
Santa Monica , CA 90404

Re: FIGS, Inc.
Form 10-K For the Year Ended December 31, 2022
Filed February 28, 2023
File No. 001-40448

Dear Daniella Turensine:

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 Manufacturing

cc: Alison Haggerty