

DIVISION OF CORPORATION FINANCE

August 6, 2019

Gary Friedman Chairman and Chief Executive Officer RH 15 Koch Road, Suite K Corte Madera, CA 94925

## Re: RH

Form 10-K for Fiscal Year Ended February 2, 2019 Filed March 29, 2019 File No. 1-35720

Dear Mr. Friedman:

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 Consumer Products

cc: Edward Lee