



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2022

Christopher Hulls  
Chief Executive Officer  
Life360, Inc.  
539 Bryant Street, Suite 402  
San Francisco, CA 94107

**Re: Life360, Inc.**  
**Amendment No. 2 to Registration Statement on Form 10-12G**  
**Filed July 5, 2022**  
**File No. 000-56424**

Dear Mr. Hulls:

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 Technology

cc: Gregory Heibel