

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

May 31, 2024

Russell Burke Chief Financial Officer Life360, Inc. 1900 South Norfolk Street, Suite 310 San Mateo, CA

Re: Life360, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2023 Form 8-K filed May 9, 2024

File No. 000-56424

Dear Russell Burke:

We have completed our review of your filings. 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: Natalie Karam