

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

February 10, 2021

Andrew Dudum Chief Executive Officer Hims & Hers Health, Inc. 2269 Chestnut Street, #523 San Francisco, California 94123

> Re: Hims & Hers Health, Inc. Registration Statement on Form S-1 Filed February 5, 2021 File No. 333-252814

Dear Mr. Dudum:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Jeffrey R. Vetter, Esq.