

**The Beauty Health Company**  
2165 Spring Street  
Long Beach, CA 90806

July 22, 2021

**Via EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: **The Beauty Health Company**  
**Registration Statement on Form S-1**  
**Filed July 19, 2021**  
**File No. 333-257995**

To whom it may concern:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, The Beauty Health Company (the “**Company**”) hereby respectfully requests that the effective date of the Company’s Registration Statement on Form S-1 (File No. 333-257995) be accelerated by the Securities and Exchange Commission to 4:00 p.m. Washington D.C. time on July 26, 2021 or as soon as practicable thereafter.

\* \* \* \* \*

The Company requests that we be notified of such effectiveness by a telephone call to Brent Epstein of Latham & Watkins LLP at (213) 891-8185 and that such effectiveness also be confirmed in writing.

Very truly yours,

The Beauty Health Company

/s/ Liyuan Woo

Name: Liyuan Woo

Title: Chief Financial Officer

cc: Paul Bokota, Vice President and General Counsel of The Beauty Health Company  
Brent Epstein, Latham & Watkins LLP