



DIVISION OF
CORPORATION FINANCE

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

February 26, 2024

Scott Bowman
Chief Financial Officer
Leslie's, Inc.
2005 East Indian School Road
Phoenix, AZ 85016

Re: Leslie's, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2023
File No. 001-39667

Dear Scott Bowman:

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 Trade & Services