

October 26, 2020

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Leslie's, Inc.**  
**Registration Statement on Form S-1 (as amended) (SEC File No. 333-249372)**

Ladies and Gentlemen:

In connection with the above-referenced Registration Statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), we hereby join in the request of Leslie's, Inc. that the effective date of the Registration Statement be accelerated so that it will be declared effective at 4:00 p.m., New York City time, on Wednesday, October 28, 2020, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Act, please be advised that we have distributed approximately 3,771 copies of the Preliminary Prospectus dated October 22, 2020 through the date hereof, to underwriters, dealers, institutions and others.

In connection with the Preliminary Prospectus distribution for the above-referenced issue, the prospective underwriters have confirmed that they are complying with the 48-hour requirement in Rule 15c2-8(b) under the Securities Exchange Act of 1934, as amended.

Very truly yours,

Goldman Sachs & Co. LLC

Morgan Stanley & Co. LLC

BofA Securities, Inc.

As Representatives of the several underwriters

[SIGNATURE PAGES FOLLOW]

GOLDMAN SACHS & CO. LLC

By: /s/ Lindsay Drucker Mann  
Name: Lindsay Drucker Mann  
Title: Managing Director,  
Goldman Sachs Investment Banking Division

MORGAN STANLEY & CO. LLC

By: /s/ Jacqueline Murphy  
Name: Jacqueline Murphy  
Title: Vice President

BOFA SECURITIES, INC.

By: /s/ Michele A.H. Allong  
Name: Michele A.H. Allong  
Title: Authorized Signatory

As representatives of the several underwriters.

cc: Stelios Saffos, Partner, Latham & Watkins LLP