



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

DIVISION OF  
CORPORATION FINANCE

October 29, 2020

Michael R. Egeck  
Chief Executive Officer  
Leslie's, Inc.  
2005 East Indian School Road  
Phoenix, Arizona 85016

**Re: Leslie's Inc.  
Amendment No. 3 to Form S-1 Filed October 28, 2020  
Exhibit No. 4.4  
File No. 333-249372**

Dear Mr. Egeck:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements.

Sincerely,

Division of Corporation Finance