

December 27, 2022

John Reed
Chief Executive Officer
Arhaus, Inc.
51 E. Hines Hill Road
Boston Heights, Ohio 44236

Statement on Form S-3
2022

Re: Arhaus, Inc.
Registration

Filed December 22,

File No. 333-268959

Dear John Reed:

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.

Anderegg at 202-551-3342 with any questions.

Please contact Scott

Sincerely,

Division of Corporation Finance

Office of Trade & Services