

**VIA EDGAR**

Rucha Pandit  
Dietrich King

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street, N.E.  
Mail Stop 4631  
Washington, DC 20549

**Re: LightInTheBox Holding Co., Ltd.  
Form 20-F for Fiscal Year Ended December 31, 2023  
Filed March 28, 2024  
File No. 001-35942**

Dear Pandit and King:

LightInTheBox Holding Co., Ltd. (the “**Company**”) confirms receipt of the letter from the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) dated June 6, 2024, regarding the Company’s annual report on Form F-20 for the fiscal year ended December 31, 2023 filed with the Commission on March 28, 2024. The Company is actively preparing a reply letter that proposes edits to be included on the Form 20-F for the fiscal year ended December 31, 2024 in response to the Staff’s comments. To better address the Staff’s comments with the proposed edits and further improve the quality of our disclosure, we respectfully submit to the Staff to request an extension until June 28, 2024 to submit our response to the Staff’s comments.

If you have any further questions or comments, please contact our U.S. counsel, Yu Wang at (+852) 6386-1503 or [wangyu@hankunlaw.com](mailto:wangyu@hankunlaw.com).

Sincerely,

/s/ Yuanjun Ye

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Yuanjun Ye  
Chief Financial Officer

cc: Yu Wang, Esq., Han Kun Law Offices LLP

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