

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

Mail Stop 3561

February 26, 2018

Gary Friedman Chairman and Chief Executive Officer RH 15 Koch Road, Suite K Corte Madera, CA 94925

Re: RH

Form 10-K for the Fiscal Year Ended January 28, 2017

Filed March 29, 2017 File No. 001-35720

Dear Mr. Friedman:

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,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products