

July 23, 2021

Scott M. Rajeski  
Chief Executive Officer  
Latham Group, Inc.  
787 Watervliet Shaker Road  
Latham, New York 12110

Statement on Form S-1  
2021

Re: Latham Group, Inc.  
Draft Registration  
Submitted July 19,  
CIK No. 1833197

Dear Mr. Rajeski:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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.

Please contact Beverly  
Singleton at (202) 551-3328 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing