

May 7, 2024

Russell Burke
Chief Financial Officer
Life360, Inc.
1900 South Norfolk Street, Suite 310
San Mateo, CA

Re: Life360, Inc.
Form 10-K for the
Form 8-K filed
File No. 000-56424

Fiscal Year Ended December 31, 2023
February 29, 2024

Dear Russell Burke:

We have reviewed your filing and have the following comments.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2023

Risk Factors

Distribution and marketing of, and access to, our products and services depends...., page 17

1. In future filings, consider revising to disclose the material terms of your agreements with each of your two major Channel Partners that accounted for 69% of your total revenue in 2023, including the identity, term, and any termination provisions. In addition, file the agreements with these partners as exhibits or tell us why they are not required to be filed. Finally, to the extent material, disclose the total number of Channel partners for each period presented.

Notes to Consolidated Financial Statements
Note 3. Segment and Geographic Revenue, page 94

2. In your disclosure of revenue by geography, please revise future filings to disclose revenue attributed to your country of domicile. Refer to ASC 280-10-50-1(a).

Russell Burke
FirstName LastName Russell Burke
Life360, Inc.

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May 7, 2024 Name Life360, Inc.

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FirstName LastName

Security Ownership of Certain Beneficial Owners and Management, page 121

3. In future filings, revise to provide the natural person(s) who have voting and dispositive control over the shares owned by Paradise Investment Management Pty Ltd and Regal Funds Management Pty Limited, or tell us why it is not required.

Form 8-K filed February 29, 2024

Exhibit 99.1, Media release of the Registrant dated February 29, 2024 (U.S. Time)

4. We note your presentation of non-GAAP financial measures under the

subheading of Key
Financial Metrics. Please address the following:

Please refrain from referring to these non-GAAP measures as
Key Financial
Metrics. Refer to Question 100.05 of Non-GAAP Financial
Measures Compliance
& Disclosure Interpretations;

Please revise to include the directly comparable GAAP financial
measure with
greater or equal prominence for each non-GAAP measure presented
in the
table. Refer to Item 10(e)(1)(i)(A) of Regulation S-K and
Question 102.10(a) of Non-
GAAP Financial Measures Compliance & Disclosure Interpretations;

Include an explanation of the usefulness of each of these
non-GAAP financial
measures. Refer to Item 10(e)(1)(i)(C) of Regulation S-K;

Ensure you include a reconciliation from the GAAP financial
measure to the non-
GAAP financial measure for each of the non-GAAP financial
measures presented,
including non-GAAP U.S. subscription revenue, non-GAAP
international
subscription revenue, non-GAAP user acquisition and TV costs,
non-GAAP other
Sales and Marketing, and non-GAAP commissions, as well as a GAAP
to non-GAAP
reconciliation of each of the non-GAAP revenue measures presented
for the year
ended December 31, 2023. Refer to Item 10(e)(1)(i)(B) of
Regulation S-K; and

Explain what consideration you gave to whether the non-GAAP
hardware bundling
adjustments have the effect of changing the recognition and
measurement principles
required to be applied in accordance with GAAP, which would be
considered
individually tailored and may cause the presentation of the
non-GAAP measures to
be misleading. Refer to Question 100.04 of Non-GAAP Financial
Measures
Compliance & Disclosure Interpretations.

Russell Burke
FirstName LastNameRussell Burke
Life360, Inc.
Company
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FirstName LastName

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 Melissa Walsh at 202-551-3224 or Stephen Krikorian at
202-551-3488 if
you have questions regarding comments on the financial statements and related
matters. Please
contact Aliya Ishmukhamedova at 202-551-7519 or Matthew Derby at 202-551-3334
with any
other questions.

Sincerely,

Division of

Corporation Finance

Office of Technology

cc: Natalie Karam