May 31, 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

Fiscal Year Ended December 31, 2023

Form 8-K filed May

9, 2024

File No. 000-56424

Dear Russell Burke:

 $$\operatorname{\textsc{We}}$ have completed our review of your filings. 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,

Division of Corporation Finance

Office of Technology

cc: Natalie Karam