

November 5, 2021

VIA EDGAR

Ms. Taylor Beech, Esq.  
Securities and Exchange Commission  
Office of Trade & Services  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Phone: (202) 551-4515

**Re: Kidpik Corp.  
Registration Statement on Form S-1  
File No. 333-260101**

**Acceleration Request**

**Request Date:** Wednesday, November 10, 2021  
**Request Time:** 4:00 p.m. Eastern Time (or as soon thereafter as practicable)

Dear Ms. Beech:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Kidpik Corp. (the "Registrant") hereby requests that the United States Securities and Exchange Commission (the "Commission") take appropriate action to cause the above-captioned Registration Statement (the "Registration Statement") to become effective on Wednesday, November 10, 2021, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable or at such later time as the Registrant may orally request via telephone call to the staff of the Commission.

The Registrant hereby authorizes David M. Loev and/or John S. Gillies of The Loev Law Firm, PC, to orally modify or withdraw this request for acceleration.

Once the Registration Statement has been declared effective, please orally confirm that event with David M. Loev of The Loev Law Firm, PC, corporate counsel to the Registrant, at (832) 930-6432.

Sincerely,

*/s/ Ezra Dabah*

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Ezra Dabah  
Chief Executive Officer

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