



DIVISION OF  
CORPORATION FINANCE

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

February 10, 2025

Christopher Knauf  
Chief Financial Officer  
Luvu Brands, Inc.  
2745 Bankers Industrial Drive  
Atlanta, GA 30360

**Re: Luvu Brands, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2024**  
**Filed September 30, 2024**  
**File No. 000-53314**

Dear Christopher Knauf:

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,

Division of Corporation Finance  
Office of Manufacturing