

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

November 8, 2022

Dana Russell Chief Financial Officer Vivint Smart Home, Inc. 4931 North 300 West Provo, UT 84604

> Re: Vivint Smart Home, Inc. Form 10-K for the Fiscal Year Ended December 31, 2021 Filed March 1, 2022 File No. 001-38246

Dear Dana Russell:

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 Trade & Services