

KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

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September 13, 2021

Via EDGAR Submission

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Trade & Services
100 F Street, N.E.
Washington, D.C. 20549

Attention: Blaise Rhodes
Doug Jones
Charlie Guidry
Dietrich King

Re: A.K.A. Brands Holding Corp.
Amendment No. 1 to Registration Statement on Form S-1
Filed September 7, 2021
CIK No. 1865107

Ladies and Gentlemen:

Pursuant to the requirements of the Securities Act of 1933, as amended (the “Securities Act”), and Regulation S-T thereunder, a.k.a Brands Holding Corp., a Delaware corporation (the “Company”), has today submitted to the Securities and Exchange Commission (the “SEC”) an Amendment No. 2 (the “Amendment”) to the Registration Statement on Form S-1 (the “Registration Statement”).

On behalf of the Company, we are writing to respond to the comment raised in the letter to the Company, dated September 10, 2021, from the staff of the SEC (the “Staff”). The Company’s response below corresponds to the caption and number of the comment (which is reproduced below in *italics*). Where applicable, we have also referenced in the Company’s response set forth below the appropriate page numbers of the revised prospectus contained in the Amendment (the “Prospectus”) that addresses the Staff’s comment. In addition to addressing the comment raised by the Staff in its letter, the Company has revised the Registration Statement to update certain other disclosures. Capitalized terms used in this letter but not otherwise defined have the meanings assigned to them in the Prospectus.

Austin Bay Area Beijing Boston Dallas Hong Kong Houston London Los Angeles Munich New York Paris Shanghai Washington, D.C.

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Unaudited Pro Forma Consolidated Financial Information

Notes to Unaudited Pro Forma Consolidated Financial Statements, page 86

1. *Please explain to us why the AUD\$5.0 million used in the repurchase of Petal & Pup's 6% equity on August 19, 2021 disclosed in note 6.1.A(b) is not shown as a reduction in cash on the pro forma balance sheet.*

Response

In response to the Staff's comment, the Company has revised the Unaudited Pro Forma Consolidated Balance Sheet and the Notes to Unaudited Pro Forma Consolidated Financial Statements and made other conforming updates throughout the Prospectus to show the AUD\$5.0 million used in the repurchase of Petal and Pup's 6% equity as a reduction in cash on the pro forma balance sheet.

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We hope that the foregoing has been responsive to the Staff's comment. Should you have any questions relating to any of the foregoing, please feel free to contact the undersigned at (312) 862-2191 or Michael P. Keeley at (312) 862-2144.

Sincerely,

/s/ James S. Rowe

James S. Rowe

cc: Jill Ramsey
a.k.a. Brands Holding Corp.