

Pattern Group Inc.
1441 West Innovation Way, Suite 500
Lehi, UT 84043

VIA EDGAR

June 15, 2026

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

Attention: Alyssa Wall

**Re: Pattern Group Inc.
Acceleration Request for Registration Statement on Form S-1
File No. 333-296775**

Requested Date: June 16, 2026

Requested Time: 5:30 p.m., Eastern Time

Dear Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “Act”), Pattern Group Inc. (the “Company”) hereby requests that the effective date and time of the above-referenced registration statement (the “Registration Statement”) be accelerated to June 16, 2026 at 5:30 p.m., Eastern Time, or such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the U.S. Securities and Exchange Commission (the “Commission”). Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP, by calling Stuart Ogg at (650) 752-3295. We also respectfully request that a copy of the written order from the Commission verifying the effective date and time of the Registration Statement be sent to our counsel, Goodwin Procter LLP, Attention: Stuart Ogg.

If you have any questions regarding this request, please contact Stuart Ogg of Goodwin Procter LLP at (650) 752-3295.

Signature page follows.

Sincerely,

PATTERN GROUP INC.

By: /s/ David Wright
Name: David Wright
Title: Chief Executive Officer

cc: Ben Craven, *Pattern Group Inc.*
W. Stuart Ogg, *Goodwin Procter LLP*
Micheal J. Reagan, *Goodwin Procter LLP*
Julia R. White, *Goodwin Procter LLP*
Tad J. Freese, *Latham & Watkins LLP*
Marc D. Jaffe, *Latham & Watkins LLP*
Brent T. Epstein, *Latham & Watkins LLP*