

VIA EDGAR

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

Attention: Matthew Crispino
Jan Woo
Laura Veator
Stephen Krikorian

**Re: Cricut, Inc.
Registration Statement on Form S-1, as amended (File No. 333-253134)
Request for Acceleration of Effective Date**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), we, as representatives of the several underwriters, hereby join in the request of Cricut, Inc.(the “**Company**”), for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 4:00 P.M., Eastern Time, on March 24, 2021, or as soon thereafter as practicable, or at such other time thereafter as the Company or its outside counsel, Wilson Sonsini Goodrich & Rosati, P.C., request by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, please be advised that we will take reasonable steps to secure adequate distribution of the preliminary prospectus to underwriters, dealers, institutions and others, prior to the requested effective time of the Registration Statement.

We, the undersigned, as the representatives of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature page follows]

Very truly yours,

Goldman Sachs & Co. LLC
Morgan Stanley & Co. LLC,

As Representatives of the several Underwriters

GOLDMAN SACHS & CO. LLC

By: /s/ William D. Connolly III
Name: William D. Connolly III
Title: Managing Director

MORGAN STANLEY & CO. LLC

By: /s/ Kyle A. Corcoran
Name: Kyle A. Corcoran
Title: Executive Director

[Signature Page to Underwriters' Acceleration Request Letter]