

June 1, 2021

Dan Wernikoff  
Chief Executive Officer  
LegalZoom.com, Inc.  
101 North Brand Boulevard, 11th Floor  
Glendale, California 91203

Re: LegalZoom.com, Inc.  
Amendment No. 1 to

Draft Registration Statement on Form S-1  
2021

Submitted May 17,

CIK No. 0001286139

Dear Mr. Wernikoff:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments. References to prior comments are to those in our letter dated May 3, 2021.

Amendment No. 1 to Draft Registration Statement on Form S-1 submitted May 17, 2021

Prospectus Summary, page 1

1. We note your revised disclosures in response to prior comment 3. However, we also note that you continue to discuss the reason for the changes in adjusted EBITDA and free cash flow, both here and in the MD&A Overview section, without providing similar information for your GAAP measures. Also, your comprehensive discussion regarding the changes in free cash flow should not be presented with greater prominence than your Liquidity discussion. Please revise. Refer to Question 102.10 of the non-GAAP C&DIs.

2. We note that in response to prior comment 1 you disclose the net promoter score ("NPS") for traditional online attorneys. Please also disclose the NPS for your business formation products, small businesses and attorney network.

Dan Wernikoff  
LegalZoom.com, Inc.  
June 1, 2021  
Page 2

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Our Business Model, page 68

3. We note your response and revised disclosure to prior comment 9. You state that annual retention rate is based on annual subscriptions related to business formations. Please clarify whether this measure is calculated using the contract value,

annualized revenue or  
subscription unit count. Also, explain what constitutes a "business  
formation"

subscription and tell us what percentage of your subscription  
arrangements relate to  
business formations. To the extent a significant portion of your  
subscriptions are excluded  
from this metric, revise to also disclose the annual retention rate  
applicable to the  
excluded arrangements. Lastly, please disclose your annual retention  
rate for each period  
presented.

4. Also, you state that the annual retention rate includes the impact of  
business failures.

Please tell us specifically how you track this information. In this  
regard, if a customer  
who entered into a business formation subscription in the prior period  
is no longer an  
active subscription customer 13-months later, tell us how you are able  
to differentiate

between business failure versus normal customer attrition.

5. Regarding your response to prior comment 9, and as previously  
requested, please revise to

define the term "attach rates." Also, disclose such rates for each  
period and explain how  
this measure is calculated. Specifically, you state that your sales  
team works to establish  
themselves as trusted advisors by helping potential customers through  
the business

formation process and explaining the products and services they may  
need, which

generally results in higher subscription attach rates, and that you  
aim to increase both  
average order value and subscription units by increasing attach rates,  
among other factors.

Ensure your disclosure, if not otherwise clear, addresses how attach  
rates impact each of  
these metrics.

Growing Lifetime Value per Business Formation Customer, page 69

6. Please revise your discussion of customer lifetime value to explain  
how the amounts used

to calculate this measure relate to GAAP, or clearly indicate that  
this measure is not

calculated based on GAAP amounts and clarify how it may differ from  
GAAP.

Key Business Metrics, page 71

FirstName LastNameDan Wernikoff

7. We note your response to prior comment 7. Please provide us with a  
breakdown for each

Comapany NameLegalZoom.com,  
of your transaction revenue, Inc.

number of transactions, subscription

revenue and number of

June 1,subscription

2021 Page 2units by both consumer and small business customer.

FirstName LastName

Dan Wernikoff

FirstName LastNameDan Wernikoff

LegalZoom.com, Inc.

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June 1, 2021NameLegalZoom.com, Inc.

June 1,

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FirstName LastName

8. We note your response and revised disclosures to prior comment 8. As  
this metric now

includes subscriptions that are still within the 60-day customer  
guarantee window, please

revise to disclose this fact and that such subscriptions are subject  
to cancellation with

possible refund or partial refund. Further, tell us, and consider  
disclosing if significant,

the number of subscription units included in this metric that are  
within this 60-day

window for each period.

Business

Customer Success Stories, page 117

9. Please disclose how you compiled these customer success stories, why  
you selected the

profiled clients, how the clients provide a meaningful representation of your user base and any limitations in using these individual case studies. Also, tell us whether the customers profiled in this section have consented to their stories being disclosed in your filing.  
Notes to Consolidated Financial Statements  
Note 13. Commitments and Contingencies, page F-32

10. We note your revised disclosures in response to prior comment 16 where you state the loss is not probable and you cannot estimate a possible loss or range of loss. Your reference here to estimating a possible loss or range of loss appears to be addressing whether you met the accrual requirements of ASC 450-20-25-2. In this regard, you then state "accordingly" you have not recorded any loss accrual. Please revise your disclosures to separately address: (i) whether a loss has been accrued, and (ii) whether you believe there is at least a reasonable possibility that a loss may have been incurred in excess of amounts recognized and, if so, disclose an estimate of such loss or range of loss or state that such estimate cannot be made.

You may contact Brittany Ebbertt, Senior Staff Accountant, at (202) 551-3572 or Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 if you have questions regarding comments on the financial statements and related matters. Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any other questions.

Sincerely,

Division of

Office of

Corporation Finance

Technology

cc: Jonie Ing Kondracki