



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

May 11, 2017

Via E-mail

Karen Hawkins  
Principal Financial Officer and Principal Accounting Officer  
Optex Systems Holdings, Inc.  
1420 Presidential Drive  
Richardson, TX 75081-2439

**Re: Optex Systems Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended October 2, 2016**  
**Filed December 23, 2016**  
**File No. 000-54114**

Dear Ms. Hawkins:

We have completed our review of your filings. 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,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery