



DIVISION OF
CORPORATION FINANCE

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

September 14, 2020

Scott Humphrey
Chief Financial Officer and Treasurer
Fox Factory Holding Corp.
6634 Hwy 53
Braselton GA 30517

Re: Fox Factory Holding Corp.
Form 10-K for the Fiscal Year Ended January 3, 2020
Filed March 3, 2020
File No. 001-36040

Dear Mr. Humphrey:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Manufacturing