



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

November 8, 2017

Trevor S. Lang
Executive Vice President and Chief Financial Officer
Floor & Décor Holdings, Inc.
2233 Lake Park Drive
Smyrna, Georgia

**Re: Floor & Décor Holdings, Inc.
Draft Registration Statement on Form S-1
Submitted November 6, 2017
CIK No. 1507079**

Dear Mr. Lang:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Legal Branch Chief
Office of Manufacturing and
Construction

Cc: Monica J. Shilling, Esq.
Christopher J. Wu, Esq.