



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2024

Bryan Langley  
Executive Vice President and Chief Financial Officer  
Floor & Decor Holdings, Inc.  
2500 Windy Ridge Parkway SE  
Atlanta, GA 30339

**Re: Floor & Decor Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 29, 2022**  
**File No. 001-38070**

Dear Bryan Langley:

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 Trade & Services