



DIVISION OF
CORPORATION FINANCE

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

February 4, 2016

Via E-mail

James G. Conroy
Chief Executive Officer
Boot Barn Holdings, Inc.
15776 Laguna Canyon Rd.
Irving, CA 92618

Re: Boot Barn Holdings, Inc.
Form 10-K for Fiscal Year Ended March 28, 2015
Filed May 29, 2015
File No. 001-36711

Dear Mr. Conroy:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rufus Decker

Rufus Decker
Accounting Branch Chief
Office of Beverages, Apparel and
Mining