



DIVISION OF  
CORPORATION FINANCE

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

June 15, 2017

John Swygert  
Chief Financial Officer  
Ollie's Bargain Outlet Holdings, Inc.  
6295 Allentown Boulevard  
Suite 1  
Harrisburg, Pennsylvania, 17112

**Re: Ollie's Bargain Outlet Holdings, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 27, 2017**  
**File No. 001-37501**

Dear Mr. Swygert:

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,

/s/ Lilyanna Peyser for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products