



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2019

Jeffrey Andreson  
President and Chief Financial Officer  
Ichor Holdings, Ltd.  
3185 Laurelview Court  
Fremont, CA. 94538

**Re: Ichor Holdings, Ltd.**  
**Form 10-K for the Fiscal Year Ended December 28, 2018**  
**Filed March 8, 2019**  
**File No. 001-37961**

Dear Mr. Andreson:

We have completed our review of your filings. 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 Electronics and Machinery