



DIVISION OF
CORPORATION FINANCE

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

August 6, 2020

Jeffrey Andreson
Chief Executive Officer
ICHOR HOLDINGS, LTD.
3185 Laurelview Ct.
Fremont, California 94538

Re: ICHOR HOLDINGS, LTD.
Registration Statement on Form S-3
Filed August 3, 2020
File No. 333-240294

Dear Mr. Andreson:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing