



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2023

Greg Swyt  
Chief Financial Officer  
Ichor Holdings, Ltd.  
3185 Laurelview Ct.  
Fremont California 94538

**Re: Ichor Holdings, Ltd.**  
**Form 10-K For Fiscal Year Ended December 31, 2022**  
**Filed February 24, 2023**  
**File No. 001-37961**

Dear Greg Swyt:

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 Manufacturing