



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

October 31, 2018

Tilman J. Fertitta  
Chief Executive Officer  
Landcadia Holdings, Inc.  
1510 West Loop South  
Houston, Texas 77027

**Re: Landcadia Holdings, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed August 31, 2018  
File No. 001-37788**

Dear Mr. Fertitta:

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/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Steve Schenithal; Elliot Smith