



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2022

Paul Carbone  
Chief Financial Officer  
YETI Holdings, Inc.  
7601 Southwest Parkway  
Austin, TX 78735

**Re: YETI Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended January 1, 2022**  
**Filed February 28, 2022**  
**File No. 001-38713**

Dear Mr. Carbone:

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,

Division of Corporation Finance  
Office of Manufacturing