



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