



DIVISION OF
CORPORATION FINANCE

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

September 24, 2019

Patrick Moore
Chief Financial Officer
National Vision Holdings, Inc.
2435 Commerce Ave, Building 2200
Duluth, GA 30096

Re: National Vision Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 29, 2018
Filed February 27, 2019
File No. 001-38257

Dear Mr. Moore :

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 Electronics and Machinery