



DIVISION OF
CORPORATION FINANCE

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

August 23, 2022

Carly Kennedy
General Counsel
Holley Inc.
1801 Russellville Road
Bowling Green, Kentucky 42101

Re: Holley Inc.
Post-Effective Amendment on Form S-3
Filed August 11, 2022
File No. 333-258075

Dear Ms. Kennedy:

We have reviewed your post-effective amendment and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Post-Effective Amendment on Form S-3 filed August 11, 2022

General

1. Please be advised that we will not be in a position to declare your filing effective until all outstanding comments on your Form 10-K for the fiscal year ended December 31, 2021 are resolved.

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.

Please contact Gregory Herbers at 202-551-8028 or Jay Ingram at 202-551-3397 with any other questions.

Carly Kennedy
Holley Inc.
August 23, 2022
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Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Jay Knight