



DIVISION OF
CORPORATION FINANCE

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

September 1, 2022

Dominic Bardos
Chief Financial Officer
Holley Inc.
1801 Russellville Road
Bowling Green, KY 42101

Re: Holley Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 15, 2022
File No. 001-39599

Dear Mr. Bardos:

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