



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2023

JD Ellis  
Chief Legal Officer  
Snap One Holdings Corp.  
1800 Continental Boulevard, Suite 200  
Charlotte, NC 28273

**Re: Snap One Holdings Corp.**  
**Registration Statement on Form S-3**  
**Filed May 2, 2023**  
**File No. 333-271564**

Dear JD Ellis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: William Brentani