



DIVISION OF  
CORPORATION FINANCE

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

July 9, 2021

Chris M. Scherzinger  
Chief Executive Officer  
Weber Inc.  
1415 S. Roselle Road  
Palatine, Illinois 60067

**Re: Weber Inc.  
Amendment No. 1 to  
Draft Registration Statement on Form S-1  
Submitted June 23, 2021  
CIK No. 0001857951**

Dear Mr. Scherzinger:

We have reviewed your amended draft registration statement 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 providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. 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 the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amended Draft Registration Statement

A Letter from Chris Scherzinger, CEO, page v

1. Please move Mr. Scherzinger's letter to a section of the prospectus that follows the Risk Factors.

Chris M. Scherzinger  
Weber Inc.  
July 9, 2021  
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You may contact Jeff Gordon, Staff Accountant, at (202) 551-3866 or John Cash, Accounting Branch Chief, at (202) (551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or Erin Purnell, Staff Attorney, at (202) 551-551-3454 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Pedro J. Bermeo