



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2022

Lance Turner  
Chief Financial Officer  
ProFrac Holding Corp.  
333 Shops Boulevard, Suite 301  
Willow Park, TX 76087

**Re: ProFrac Holding Corp.**  
**Draft Registration Statement on Form S-1**  
**Submitted July 21, 2022**  
**CIK No. 0001881487**

Dear Mr. Turner:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Michael S. Telle