



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

DIVISION OF
CORPORATION FINANCE

July 12, 2019

Chris M. Paris
Senior Vice President and Chief Financial Officer
Jason Industries, Inc.
833 East Michigan Street, Suite 900
Milwaukee, Wisconsin 53202

Re: Jason Industries, Inc.
Form 10-K/A for the Year Ended December 31, 2018
Filed May 13, 2019
Form 8-K Filed May 2, 2019
File No. 001-36051

Dear Mr. Paris:

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 and
Construction