



DIVISION OF
CORPORATION FINANCE

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

January 20, 2023

Ben Coates
Interim Chief Executive Officer
F45 Training Holdings Inc.
3601 South Congress Avenue, Building E
Austin, Texas 78704

Re: F45 Training Holdings Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 23, 2022
File No. 1-40590

Dear Ben Coates:

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 Trade & Services