



DIVISION OF  
CORPORATION FINANCE

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

July 12, 2023

Michael Carlet  
Chief Financial Officer  
Snap One Holdings Corp.  
1800 Continental Boulevard, Suite 200  
Charlotte, NC 28273

**Re: Snap One Holdings Corp.**  
**Form 10-K for the Fiscal Year Ended December 30, 2022**  
**Filed March 15, 2023**  
**File No. 001-40683**

Dear Michael Carlet:

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