



DIVISION OF
CORPORATION FINANCE

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

January 23, 2024

Bryan Langley
Executive Vice President and Chief Financial Officer
Floor & Decor Holdings, Inc.
2500 Windy Ridge Parkway SE
Atlanta, GA 30339

Re: Floor & Decor Holdings, Inc.
Form 10-K for Fiscal Year Ended December 29, 2022
File No. 001-38070

Dear Bryan Langley:

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