

FLOOR & DECOR HOLDINGS, INC.  
2233 Lake Park Drive  
Smyrna, GA 30080

April 24, 2017

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, DC 20549-3628

Attention: Mr. Jay Ingram, Legal Branch Chief  
Ms. Kate McHale, Staff Attorney

Re: Registration Statement (File No. 333-216000)

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned registrant (the "Company") hereby requests that the effective date of the above-referenced Registration Statement be accelerated so that the same may become effective at 4:00 p.m. (Washington D.C. time) on April 26, 2017 or as soon as practicable thereafter.

Please contact Monica Shilling of Proskauer Rose LLP, counsel to the Company, at (310) 284-4544 if you have any questions about this letter.

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Sincerely,

FLOOR & DECOR HOLDINGS, INC.

/s/ David V. Christopherson

David V. Christopherson

Senior Vice President, Secretary and General Counsel

cc: Monica J. Shilling, Proskauer Rose LLP

[Signature Page to Acceleration Request]

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