

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Floor & Decor Holdings, Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

5211
(Primary Standard Industrial
Classification Code Number)

27-3730271
(I.R.S. Employer
Identification Number)

**2233 Lake Park Drive
Smyrna, Georgia 30080
(404) 471-1634**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Trevor S. Lang
Executive Vice President and Chief Financial Officer
Floor & Decor Holdings, Inc.
2233 Lake Park Drive
Smyrna, Georgia 30080
(404) 471-1634

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Monica Shilling, Esq.
Proskauer Rose LLP
2049 Century Park East, Suite 3200
Los Angeles, CA 90067
Tel (310) 557-2900
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Copies to:
David V. Christopherson, Esq.
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General Counsel
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Approximate date of commencement of proposed sale to the public:
As soon as practicable after the effective date of this Registration Statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-219325

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company Emerging growth company
(Do not check if a smaller reporting company)

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2) (B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price per Share	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee(2)
Class A Common Stock, \$0.001 par value per share	1,976,332	\$40.00	\$79,053,300	\$9,162.28

(1) Represents only the additional number of shares of common stock being registered and includes the additional shares of common stock that the underwriters have the option to purchase. This does not include the 10,350,000 shares of Class A common stock registered under the registration statement originally declared effective on July 19, 2017 (File No. 333-219325) ("Prior Registration Statement"). Includes 257,782 shares that may be purchased by the underwriters to cover the underwriters' option to purchase additional shares of common stock from the selling stockholders.

(2) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended, based on the proposed maximum aggregate offering price. The Company previously registered securities with an aggregate offering price not to exceed \$395,266,500 on the Prior Registration Statement, which was declared effective by the Securities and Exchange Commission on July 19, 2017. In accordance with Rule 462(b) under the Securities Act of 1933, as amended, an additional amount of securities having a proposed maximum aggregate offering price of \$79,053,300 are hereby registered, which includes shares subject to the underwriters' option to purchase additional shares.

This Registration Statement shall become effective upon filing in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

- 23.1 Consent of Proskauer Rose LLP (included in Exhibit 5.1)
- 23.2 Consent of Ernst & Young LLP, independent registered public accounting firm
- 24.1 Power of Attorney (included on the signature page to the Draft Registration Statement on Form S-1 confidentially submitted to the SEC on July 10, 2017 and incorporated herein by reference)



July 20, 2017

Floor & Decor Holdings, Inc.
2233 Lake Park Drive
Smyrna, GA 30080

Ladies and Gentlemen:

We are acting as counsel to Floor & Decor Holdings, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), of a registration statement on Form S-1 (the "Registration Statement") pursuant to Rule 462(b) of Regulation C under the Securities Act, filed on July 20, 2017, relating to the sale by the selling stockholders (the "Selling Stockholders") named in the Registration Statement on Form S-1 (No. 333-219325), which was declared effective on July 19, 2017 (the "Prior Registration Statement"), of up to 1,976,332 shares of the Company's common stock, par value \$0.001 per share (the "Shares"). The Registration Statement incorporates by reference the Prior Registration Statement, including the prospectus which forms a part of the Prior Registration Statement (the "Prospectus"). All of the Shares are to be sold by the Selling Stockholders as described in the Registration Statement and the Prospectus.

As such counsel, we have participated in the preparation of the Registration Statement and have examined originals or copies of such documents, corporate records and other instruments as we have deemed relevant, including, without limitation: (i) the restated certificate of incorporation of the Company in the form filed as Exhibit 3.1 to the Prior Registration Statement; (ii) the second amended and restated bylaws of the Company in the form filed as Exhibit 3.2 to the Prior Registration Statement; (iii) the form of underwriting agreement filed as Exhibit 1.1 to the Prior Registration Statement; (iv) the resolutions of the Board of Directors of the Company; (v) the Prior Registration Statement, together with the exhibits filed as a part thereof and (vi) the Registration Statement, together with the exhibits filed as a part thereof.

We have made such examination of law as we have deemed necessary to express the opinion contained herein. As to matters of fact relevant to this opinion, we have relied upon, and assumed without independent verification, the accuracy of certificates of public officials and officers of the Company. We have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of documents submitted to us as originals, the conformity to the original documents of all documents submitted to us as certified, facsimile or photostatic copies, and the authenticity of the originals of such copies. We have also assumed that certificates representing the Shares will have been properly signed by authorized officers of the Company or their agents.

Based upon the foregoing, and subject to the limitations, qualifications, exceptions and assumptions expressed herein, we are of the opinion, assuming no change in the applicable law or pertinent facts, that the Shares have been duly authorized and are legally issued, fully paid and non-assessable.

Boca Raton | Boston | Chicago | Hong Kong | London | Los Angeles | New Orleans | New York | Newark | Paris | São Paulo | Washington, D.C.

This opinion is limited in all respects to the General Corporation Law of the State of Delaware, and we express no opinion as to the laws, statutes, rules or regulations of any other jurisdiction. The reference and limitation to the "General Corporation Law of the State of Delaware" includes all applicable Delaware statutory provisions of law and reported judicial decisions interpreting these laws.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement and to the reference to our firm under the caption "Legal Matters" in the Prospectus. In giving the foregoing consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Proskauer Rose LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933 of the reference to our firm under the caption “Experts” and to the incorporation by reference of our report dated March 20, 2017 (except for Note 12, as to which the date is April 24, 2017), in the Registration Statement (Form S-1 No. 333-219325) and related Prospectus of Floor & Decor Holdings, Inc. for the registration of its common stock.

/s/ Ernst & Young LLP

Atlanta, Georgia

July 20, 2017
