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VIA EDGAR

May 8, 2023

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Snap One Holdings Corp.
Registration Statement on Form S-3
Initially Filed May 2, 2023
File No. 333-271564

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, we attach the requests of our client, Snap One Holdings Corp., that effectiveness of the above-referenced Registration Statement be accelerated to 4:30 p.m., Eastern Time, on May 10, 2023, or as soon as possible thereafter.

Call me at (650) 251-5110 with any questions.

Very truly yours,

/s/ William B.
Brentani

William B.
Brentani

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