



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

DIVISION OF
CORPORATION FINANCE

August 5, 2019

Jeffrey Andreson
President and Chief Financial Officer
Ichor Holdings, Ltd.
3185 Laurelview Court
Fremont, CA. 94538

Re: Ichor Holdings, Ltd.
Form 10-K for the Fiscal Year Ended December 28, 2018
Filed March 8, 2019
File No. 001-37961

Dear Mr. Andreson:

We have completed our review of your filings. 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 Electronics and Machinery