



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

July 31, 2017

Via E-mail

Thomas M. Rohrs
Chairman and Chief Executive Officer
Ichor Systems, Inc.
3185 Laurelview Ct.
Fremont, CA 94538

**Re: Ichor Holdings, Ltd.
Draft Registration Statement on Form S-1
Submitted July 21, 2017
CIK No. 0001652535**

Dear Mr. Rohrs:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Caleb French at (202) 551-6947 with any questions.

Sincerely,

/s/ Caleb French for

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery

cc: Robert M. Hayward, P.C.
Kirkland & Ellis LLP