

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

September 24, 2019

Patrick Moore Chief Financial Officer National Vision Holdings, Inc. 2435 Commerce Ave, Building 2200 Duluth, GA 30096

> Re: National Vision Holdings, Inc. Form 10-K for the Fiscal Year Ended December 29, 2018 Filed February 27, 2019 File No. 001-38257

Dear Mr. Moore:

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