



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

DIVISION OF  
CORPORATION FINANCE

September 21, 2023

Andrew McCormick  
General Counsel & Secretary  
BRC Inc.  
1144 S. 500 W  
Salt Lake City, UT 84101

**Re: BRC Inc.**  
**Form 10-K for the fiscal year ended December 31, 2022**  
**Filed March 15, 2023**  
**File No. 001-41275**

Dear Andrew McCormick:

We have completed our review of your filing. 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 Manufacturing