



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

January 9, 2017

Chris R. Homeister  
Chief Executive Officer, Director  
Tile Shop Holdings, Inc.  
14000 Carlson Parkway  
Plymouth, Minnesota 55441

**Re: Tile Shop Holdings, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 26, 2016  
File No. 001-35629**

Dear Mr. Homeister:

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,

/s/ Jacqueline Kaufman for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Mark Davis  
Kirk Gadelmann