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September 22, 2020

VIA EDGAR

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Erin Purnell

**Re: ATI Intermediate Holdings, LLC**  
**Draft Amendment No. 1 to Draft Registration Statement on Form S-1**  
**Submitted September 14, 2020**  
**CIK 0001820721**

On behalf of our client, ATI Intermediate Holdings, LLC (the “**Company**”), we set forth below the Company’s responses to the letter, dated September 21, 2020, containing the comments of the staff of the Division of Corporate Finance (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) with respect to the above referenced Amendment No. 1 to Draft Registration Statement on Form S-1 confidentially submitted by the Company on September 14, 2020 (the “**Draft Registration Statement**”).

In order to facilitate your review of our responses, we have restated the Staff’s comment in this letter, and we have also set forth the Company’s response to the Staff’s comment immediately below it.

In addition, the Company has revised the Draft Registration Statement in response to the Staff’s comment and is publicly filing the Registration Statement on Form S-1 (the “**Registration Statement**”) concurrently with this letter, which reflects this revision and clarifies certain other information. The page number in the text of the Company’s response corresponds to the page number in the Registration Statement.

Confidential Draft Amendment No. 1 to Registration Statement on Form S-1

Executive Compensation

Narrative Disclosure to Summary Compensation Table

Employment Offer Letters, page 89

1. **Staff’s Comment:** Please file the employment offer letters as exhibits to the registration statement. Refer Item 601(b)(10)(iii)(A) of Regulation S-K.

Beijing Boston Chicago Dallas Hong Kong Houston London Los Angeles Munich Palo Alto Paris San Francisco Shanghai Washington, D.C.

**Response:** The Company acknowledges the Staff's comment and has revised the disclosure on page II-4 to add the employment offer letters to the Registration Statement's exhibit list and has filed the offer letters as exhibits to the Registration Statement.

We hope that the foregoing has been responsive to the Staff's comments. If you have any questions related to this letter, please contact the undersigned by telephone at (212) 446-4943 or by email at jkorff@kirkland.com.

Sincerely,

/s/ Joshua N. Korff

Joshua N. Korff

VIA E-MAIL

cc: Erin Purnell  
*Securities and Exchange Commission*

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