

September 21, 2020

Charlotte MacVane  
General Counsel  
ATI Intermediate Holdings, LLC  
3901 Midway Place NE  
Albuquerque, New Mexico 87109

Holdings, LLC

Statement on Form S-1

14, 2020

Re: ATI Intermediate

Amendment No. 1 to  
Draft Registration

Submitted September

CIK 0001820721

Dear Ms. MacVane:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amended Draft Registration Statement on Form S-1

Executive Compensation  
Narrative Disclosure to Summary Compensation Table  
Employment Offer Letters, page 89

1. Please file the employment offer letters as exhibits to the registration statement. Refer to Item 601(b)(10)(iii)(A)

of Regulation S-K.

Charlotte MacVane  
FirstName LastNameCharlotte MacVane  
ATI Intermediate Holdings, LLC  
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September NameATI

2020 Intermediate Holdings, LLC

September

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FirstName LastName

You may contact Beverly Singleton at 202-551-3328 or Martin James at 202-551-3671 if you have questions regarding comments on the financial statements and related matters. Please contact Erin Purnell at 202-551-3454 or Geoffrey Kruczek at 202-551-3641 with any other questions.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing

cc: Michael Kim