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LATHAM & WATKINS LLP

July 15, 2015

VIA EDGAR AND OVERNIGHT DELIVERY

Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Justin Dobbie

Re: **MCBC Holdings, Inc.**
Registration Statement on Form S-1
Filed May 1, 2015
File No. 333-203815

FIRM / AFFILIATE OFFICES

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Ladies and Gentlemen:

Reference is hereby made to the above-captioned Registration Statement on Form S-1, as amended (the "**Registration Statement**"), of MCBC Holdings, Inc. (the "**Company**") in connection with the offering of shares of the Company's common stock (the "**Offering**"). This letter responds to the comment letter, dated July 14, 2015, from the staff of the Securities and Exchange Commission (the "**Staff**") to Terry McNew, the Company's President and Chief Executive Officer, regarding Amendment No. 4 ("**Amendment No. 4**") to the above-captioned Registration Statement, which was initially filed with the Commission on May 1, 2015 (the "**Initial Filing**"). The responses provided in this letter are based on information provided to Latham & Watkins LLP by the Company. The Company expects to file Amendment No. 5 to the Registration Statement ("**Amendment No. 5**") today.

In this letter, the numbered paragraphs below set forth the Staff's comments in italics, followed by the Company's responses. Unless otherwise indicated, capitalized terms used in this letter have the meanings assigned to them in the Registration Statement.

General

1. *We note your response to our prior comment 1. Please file a consent for Mr. Campion. Please refer to Rule 438 under the Securities Act of 1933.*

Response:

The Company respectfully acknowledges the Staff's comment and advises the Staff that a consent has been filed for Mr. Campion pursuant to Rule 438 of the Securities Act of 1933 as Exhibit 99.1 to Amendment No. 5.

Part II, Item 15. Recent Sales of Unregistered Securities, page II-2

2. *Please indicate the section of the Securities Act or the rule of the Commission under which exemption from registration was claimed. Please refer to Item 701 of Regulation S-K.*

Response:

The Company respectfully acknowledges the Staff's comment and in response has revised the disclosure on page II-2 of Amendment No. 5 to indicate that the issuances of restricted stock described in Item 15 were exempt from registration under the Securities Act pursuant to Section 4(a)(2) under the Securities Act, relating to transactions by an issuer not involving any public offering.

We hope that the foregoing has been responsive to the Staff's comments and look forward to resolving any outstanding issues as quickly as possible. Please do not hesitate to contact me at 212-906-1284 with any questions or further comments you may have regarding this filing or if you wish to discuss the above.

Sincerely,

/s/ Kirk A. Davenport II

Kirk A. Davenport II
of LATHAM & WATKINS LLP

Enclosures
cc: (via email)

Terry McNew, President and Chief Executive Officer, MCBC Holdings, Inc.
Frank J. Lopez, Esq., Proskauer Rose LLP
Robin Feiner, Esq., Proskauer Rose LLP