

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

October 4, 2018

Jay Peterson Chief Financial Officer Thermon Group Holdings, Inc. 100 Thermon Drive San Marcos, Texas 78666

> Re: Thermon Group Holdings, Inc. Form 10-K for the Fiscal Year Ended March 31, 2018 Filed May 30, 2018 File No. 001-35159

Dear Mr. Peterson:

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 Electronics and Machinery