



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

June 1, 2017

Edward J. Heffernan  
President and Chief Executive Officer  
Alliance Data Systems Corporation  
7500 Dallas Parkway, Suite 700  
Plano, TX 75024

**Re: Alliance Data Systems Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 27, 2017**  
**File No. 001-15749**

Dear Mr. Heffernan:

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/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief  
Office of Information Technologies  
and Services