



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

October 17, 2017

Via E-Mail

Lloyd W. Howell, Jr.
Executive Vice President, Chief Financial Officer and Treasurer
Booz Allen Hamilton Holding Corporation
8283 Greensboro Drive
McLean, VA 22102

**Re: Booz Allen Hamilton Holding Corporation
Form 10-K for the fiscal year ended March 31, 2017
Filed May 22, 2017
File No. 001-34972**

Dear Mr. Howell:

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/ Kristi Marrone

Kristi Marrone
Staff Accountant
Office of Real Estate and
Commodities