



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 10, 2017

Evan J. Levitt  
Senior Vice President & Chief Financial Officer  
HD Supply Holdings, Inc.  
HD Supply, Inc.  
3100 Cumberland Boulevard, Suite 1480  
Atlanta, Georgia 30339

**Re: HD Supply Holdings, Inc.  
HD Supply, Inc.  
Form 10-K for the Fiscal Year Ended January 29, 2017  
Filed March 14, 2017  
Form 8-K filed June 6, 2017  
File Numbers 1-35979 & 333-159809**

Dear Mr. Levitt:

We have completed our review of your filings. 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/ James Allegretto

James Allegretto  
Senior Assistant Chief Accountant  
Office of Consumer Products

cc: Dan S. McDevitt  
General Counsel