



DIVISION OF
CORPORATION FINANCE

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

July 23, 2018

Joseph J. DeAngelo
President and Chief Executive Officer
HD Supply Holdings, Inc.
3400 Cumberland Boulevard SE
Atlanta, Georgia 30339

Re: HD Supply Holdings, Inc.
Form 10-K for the Fiscal Year Ended January 28, 2018
Filed March 13, 2018
File No. 1-35979

Dear Mr. DeAngelo:

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/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products

cc: Evan J. Levitt, Chief Financial Officer
Dan S. McDevitt, General Counsel & Corporate Secretary