

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

DIVISION OF CORPORATION FINANCE

August 15, 2022

Laura L. Felice Chief Financial Officer BJ's Wholesale Club Holdings, Inc. 25 Research Drive Westborough, Massachusetts 01581

> Re: BJ's Wholesale Club Holdings, Inc. Form 10-K for Fiscal Year Ended January 29, 2022 Filed March 17, 2022 File No. 001-38559

Dear Ms. Felice:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended January 29, 2022

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations Use of Non-GAAP Financial Measures, page 34

1. To avoid giving undue prominence to your non-GAAP results, please revise to present and discuss your Non-GAAP results after your discussion and analysis of GAAP results. Refer to Item 10(e)(1)(i)(A) of Regulation S-K and Question 102.10 of the staff's Compliance and Disclosure Interpretations on Non-GAAP Financial Measures. Laura L. Felice BJ's Wholesale Club Holdings, Inc. August 15, 2022 Page 2

In closing, 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.

You may contact Aamira Chaudhry at 202-551-3389 or Abe Friedman at 202-551-8298 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services