



DIVISION OF
CORPORATION FINANCE

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

February 9, 2018

Mail Stop 4631

Via E-Mail

BakerCorp International, Inc.
Michael J. Henricks
Chief Financial Officer
7800 N. Dallas Parkway, Suite 500,
Plano, Texas 75024

Re: BakerCorp International, Inc.
Form 10-K for the Fiscal Year Ended January 31, 2017
Filed April 26, 2017
File No. 333-181780

Dear Mr. Henricks:

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/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction