



DIVISION OF
CORPORATION FINANCE

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

August 13, 2019

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

Re: HD Supply Holdings, Inc.
Form 10-K for Fiscal Year Ended February 3, 2019
Filed March 19, 2019
File No. 1-35979

Dear Mr. DeAngelo:

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 February 3, 2019

Note 6 - DEBT

5.375% Senior Unsecured Notes due 2026, page 97

1. Please tell us how you have complied with Rule 3-10 of Regulation S-X with respect to the subsidiary guarantees of the October 2018 Senior Unsecured Notes.
2. Please tell us your consideration of disclosing the amount of restricted net assets of subsidiaries as of the end of the fiscal year pursuant to Rule 4-08(e)(3)(ii). In this regard, based on your provision of Schedule I starting on page 137, we assume restricted net assets of subsidiaries are material.

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.

Joseph DeAngelo
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You may contact Robyn Manuel, Staff Accountant, at 202-551-3823 or Bill Thompson, Branch Chief, at 202-551-3344 with any questions.

Sincerely,

Division of Corporation Finance
Office of Consumer Products