



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

September 6, 2017

Shawn J. Lindquist  
Chief Legal Officer  
APX Group Holdings, Inc.  
4931 North 300 West  
Provo, Utah 84604

**Re: APX Group Holdings, Inc.  
Registration Statement on Form S-4  
Filed August 31, 2017  
File No. 333-220269**

Dear Mr. Lindquist:

This is to advise you that we have not reviewed, and will not review, your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gregory Dundas, Attorney-Advisor, at (202) 551-3436 with any questions.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spirgel  
Assistant Director  
AD Office 11 - Telecommunications

cc: Igor Fert, Esq.