



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

December 28, 2017

Bradley L. Bacon  
Vice President, General Counsel & Corporate Secretary  
WillScot Corporation  
901 S. Bond Street, Suite 600  
Baltimore, MD 21213

**Re: WillScot Corporation  
Registration Statement on Form S-3  
Filed December 21, 2017  
File No. 333-222210**

Dear Mr. Bacon:

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 Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director  
Office of Manufacturing and  
Construction

cc: Joel L. Rubinstein, Esq.