



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2024

Timothy Boswell  
President and Chief Financial Officer  
WillScot Holdings Corp  
4646 E. Van Buren Street  
Suite 400  
Phoenix, AZ 85008

**Re: WillScot Holdings Corp**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-37552**

Dear Timothy Boswell:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Trade & Services