



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

January 22, 2018

Holli C. Ladhani
President, Chief Executive Officer and Director
Select Energy Services, Inc.
515 Post Oak Boulevard, Suite 200
Houston, TX 77027

**Re: Select Energy Services, Inc.
Draft Registration Statement on Form S-1
Submitted January 12, 2018
CIK No. 0001693256**

Dear Ms. Ladhani:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

/s/ Kevin M. Dougherty *for*

H. Roger Schwall
Assistant Director
Office of Natural Resources

cc: David P. Oelman, Esq.
Vinson & Elkins L.L.P.