



DIVISION OF  
CORPORATION FINANCE

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

September 1, 2021

John D. Schmitz  
Chief Executive Officer  
Select Energy Services, Inc.  
1233 W. Loop South, Suite 1400  
Houston, TX 77027

**Re: Select Energy Services, Inc.**  
**Registration Statement on Form S-1**  
**Filed August 26, 2021**  
**File No. 333-259083**

Dear Mr. Schmitz:

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 Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Stephen M. Gill