



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2019

Heidi Lewis  
Executive Vice President, General Counsel and Secretary  
Target Hospitality Corp.  
2170 Buckthorne Place, Suite 440  
The Woodlands, TX 77380-1775

**Re: Target Hospitality Corp.**  
**Registration Statement on Form S-3**  
**Filed April 5, 2019**  
**File No. 333-230747**

Dear Ms. Lewis:

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 Sara von Althann at 202-551-3207 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities