

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

December 15, 2022

Keefer M. Lehner Chief Financial Officer KLX Energy Services Holdings, Inc. 3040 Post Oak Boulevard 15th Floor Houston, TX 77056

> Re: KLX Energy Services Holdings, Inc. Form 10-KT for the Year Ended December 31, 2021 Filed March 14, 2022 File No. 001-38609

Dear Keefer M. Lehner:

We have completed our review of your filings. 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 Energy & Transportation