



DIVISION OF
CORPORATION FINANCE

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

September 9, 2019

Joseph DeAngelo
President and Chief Executive Officer
HD Supply Holdings, Inc.
3400 Cumberland Boulevard SE
Atlanta, GA 30339

Re: HD Supply Holdings, Inc.
Form 10-K for Fiscal Year Ended February 3, 2019
Filed March 19, 2019
File No. 1-35979

Dear Mr. DeAngelo:

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 Consumer Products