

May 20, 2021

Christopher J. Baker  
President & Chief Executive Officer  
KLX Energy Services Holdings, Inc.  
3040 Post Oak Boulevard, 15th Floor  
Houston, TX 77056

Holdings, Inc.

Statement on Form S-3

Re: KLX Energy Services

Registration

Filed May 14, 2021  
File No. 333-256149

Dear Mr. Baker:

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:

Katherine Terrell Frank