

December 15, 2022

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

Holdings, Inc.

Year Ended December 31, 2021

2022

Re: KLX Energy Services

Form 10-KT for the

Filed March 14,

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