



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

March 30, 2017

Todd R. Pedersen
Chief Executive Officer
APX Group Holdings, Inc.
4931 North 300 West
Provo, UT 84604

**Re: APX Group Holdings, Inc.
Registration Statement on Form S-4
Filed March 27, 2017
File No. 333-216972**

Dear Mr. Pedersen:

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 Joshua Shainess, Attorney-Adviser, at (202) 551-7951 with any questions.

Sincerely,

/s/ Larry Spigel

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications

cc: Shawn J. Lindquist, Chief Legal Officer
APX Group Holdings, Inc.

Igor Fert, Esq.
Simpson Thacher & Bartlett LLP