



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 26, 2016

Via E-mail

Michael F. Senft  
Chief Financial Officer  
KLX Inc.  
1300 Corporate Center Way  
Wellington, Florida 33414

**Re: KLX Inc.**  
**Form 10-K for Fiscal Year Ended January 31, 2016**  
**Filed March 24, 2016**  
**File No. 001-36610**

Dear Mr. Senft:

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,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure