

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

January 17, 2020

David Cote Chief Executive Officer GS Acquisition Holdings Corp 200 West Street New York, NY 10282

> Re: GS Acquisition Holdings Corp Preliminary Proxy Statement on Schedule 14A Filed December 10, 2019 File No. 001-38518

Dear Mr. Cote:

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 Manufacturing