



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2022

David Fallon  
Chief Financial Officer  
Vertiv Holdings Co  
505 N Cleveland Ave  
Westerville, Ohio 43082

**Re: Vertiv Holdings Co**  
**Form 10-K for the Year Ended December 31, 2021**  
**Form 8-K furnished October 26, 2022**  
**File No. 001-38518**

Dear David Fallon:

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 Manufacturing