



DIVISION OF
CORPORATION FINANCE

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

December 5, 2024

Mark B. Johnson
Senior Vice President and Chief Financial Officer
DNOW Inc.
7402 North Eldridge Parkway
Houston, Texas 77041

Re: DNOW Inc.
Form 10-K for the Year Ended December 31, 2023
File No. 001-36325

Dear Mark B. Johnson:

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 Technology