



DIVISION OF  
CORPORATION FINANCE

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

July 30, 2025

David Cherechinsky  
President, Chief Executive Officer and Director  
DNOW Inc.  
7402 North Eldridge Parkway  
Houston, Texas 77041

**Re: DNOW Inc.**  
**Registration Statement on Form S-4**  
**Filed July 24, 2025**  
**File No. 333-288909**

Dear David Cherechinsky:

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 Michael Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Sean T. Wheeler, P.C., of Kirkland & Ellis LLP