



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

December 14, 2017

Via E-mail

Mr. Wayne M. Rehberger
Chief Financial Officer
Engility Holdings, Inc.
4803 Stonecroft Blvd.
Chantilly, VA 20151

Re: Engility Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed March 9, 2017
File No. 1-35487

Dear Mr. Rehberger:

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,

/s/ W. John Cash

W. John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction