

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

Mail Stop 4561

June 1, 2017

Edward J. Heffernan President and Chief Executive Officer Alliance Data Systems Corporation 7500 Dallas Parkway, Suite 700 Plano, TX 75024

Re: Alliance Data Systems Corporation

Form 10-K for the Fiscal Year Ended December 31, 2016

Filed February 27, 2017 File No. 001-15749

Dear Mr. Heffernan:

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/ Stephen Krikorian

Stephen Krikorian Accounting Branch Chief Office of Information Technologies and Services