



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

DIVISION OF
CORPORATION FINANCE

February 17, 2011

Via U.S. Mail and Facsimile

Charles Boehlke
Chief Financial Officer
MSC Industrial Direct Co., Inc.
75 Maxess Road
Melville, NY 11747

**Re: MSC Industrial Direct Co., Inc.
Form 10-K for the Fiscal Year Ended August 28, 2010
Filed October 22, 2010**

**Definitive Proxy Statement on Schedule 14A
Filed December 3, 2010**

Dear Mr. Boehlke:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jay Ingram
Legal Branch Chief