



DIVISION OF
CORPORATION FINANCE

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

March 28, 2023

Kristen Actis-Grande
Executive Vice President and Chief Financial Officer
MSC Industrial Direct Co., Inc.
515 Broadhollow Road
Suite 1000
Melville, NY 11747

Re: MSC Industrial Direct Co., Inc.
Form 10-K for the Fiscal Year Ended September 3, 2022
Filed October 20, 2022
File No. 001-14130

Dear Kristen Actis-Grande:

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 Trade & Services