



DIVISION OF
CORPORATION FINANCE

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

August 1, 2023

Neal Dongre
Vice President, General Counsel and Corporate Secretary
MSC INDUSTRIAL DIRECT CO INC
515 Broadhollow Road, Suite 1000
Melville, New York 11747

Re: MSC INDUSTRIAL DIRECT CO INC
Registration Statement on Form S-4
Filed July 25, 2023
File No. 333-273418

Dear Neal Dongre:

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 Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: D. Ryan Hart, Esq.