



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 20, 2016

Via E-mail

David S. Schulz  
Chief Financial Officer  
WESCO International, Inc.  
225 West Station Square Drive, Suite 700  
Pittsburgh, Pennsylvania 15219

**Re: WESCO International, Inc.  
Registration Statement on Form S-4  
Filed December 9, 2016  
File No. 333-215008**

Dear Mr. Schulz:

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 Heather Percival at (202) 551-3498 with any questions.

Sincerely,

/s/ Heather Percival for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Michael J. Solecki  
Jones Day