



DIVISION OF  
CORPORATION FINANCE

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

September 2, 2021

Kelly Youngblood  
Chief Financial Officer  
MRC Global Inc.  
Fulbright Tower  
1301 McKinney Street  
Suite 2300  
Houston, Texas 77010

**Re: MRC Global Inc.**  
**Form 10-K for the Year Ended December 31, 2020**  
**Filed February 12, 2021**  
**File No. 001-35479**

Dear Mr. Youngblood:

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