



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2023

Matthew W. Geekie  
Senior Vice President, Secretary and General Counsel  
GRAYBAR ELECTRIC CO INC  
34 North Meramec Avenue  
St. Louis, Missouri 63105

**Re: GRAYBAR ELECTRIC CO INC**  
**Registration Statement on Form S-1**  
**Filed August 24, 2023**  
**File No. 333-274186**

Dear Matthew W. Geekie:

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 Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Robert Endicott