



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 5, 2018

Thomas B. Okray  
Chief Financial Officer  
W.W. Grainger, Inc.  
100 Grainger Parkway  
Lake Forest, Illinois 60045

**Re: W.W. Grainger Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 26, 2018**  
**File No. 1-5684**

Dear Mr. Okray:

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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products