



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

DIVISION OF  
CORPORATION FINANCE

February 28, 2020

Via E-mail

Douglas B. Woodworth  
Chief Financial Officer  
Steel Connect, Inc.  
1601 Trapelo Road, Suite 170  
Waltham, Massachusetts 02451

**Re: Steel Connect, Inc.  
Form 10-K for the fiscal year ended July 31, 2019  
Exhibit No. 10.51 – Management Services Agreement, dated as of June 1, 2019,  
between Steel Services Ltd. and Steel Connect, Inc.  
Filed October 15, 2019  
File No. 001-35319**

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance  
on Finance