



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

DIVISION OF
CORPORATION FINANCE

December 17, 2020

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

Re: WESCO International Inc
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 24, 2020
Form 10-Q for the Fiscal Quarter Ended September 30, 2020
Filed November 9, 2020
File No. 001-14989

Dear Mr. Schulz:

We have completed our review of your filings. 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