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

FORM SD

Specialized Disclosure Report

MRC GLOBAL INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-35479
(Commission
File Number)

20-5956993
(I.R.S. Employer
Identification Number)

**2 Houston Center, 909 Fannin, Suite 3100,
Houston, TX 77010**
(Address of principal executive offices, including zip code)

Daniel J. Churay
(877) 294-7574
(Name and telephone number, including area code, of the person to contact in connection with this report)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2014.

Item 1.01 Conflict Minerals Disclosure and Report**Conflict Minerals Disclosure**

A copy of the Conflict Minerals Report of MRC Global Inc. is filed as Exhibit 1.01 hereto and is publicly available on our website at <http://investor.mrcglobal.com> under the “SEC Filings” section. The information on this website is not incorporated by reference into this Form SD and does not constitute a part of this Form SD.

Item 1.02 Exhibit

A copy of the Conflict Minerals Report of MRC Global Inc. is filed as Exhibit 1.01 hereto.

Item 2.01 Exhibits

Exhibit 1.01 – Conflict Minerals Report as required by Items 1.01 and 1.02 of this Form SD.

Cautionary Note Regarding Forward-Looking Statements

This Specialized Disclosure Report on Form SD and any exhibits hereto may contain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Words such as “intend”, “will” and similar expressions are intended to identify forward-looking statements. Forward-looking statements include, for example, statements about our expectations, intentions and plans to improve our due diligence and risk mitigation strategies related to any conflict minerals used in our limited manufacture or contract to manufacture activities. These forward-looking statements are not guarantees of future events or actions. These statements are based on management’s expectations that involve a number of business risks and uncertainties, any of which could cause actual results to differ materially from those expressed in or implied by the forward-looking statements. These statements involve known and unknown risks, uncertainties and other factors, most of which are difficult to predict and many of which are beyond our control, that may cause our actual events or actions to be materially different from any future events or actions expressed or implied by these forward-looking statements. Such risks and uncertainties include, among other things, the ability of suppliers, manufacturers, industry groups and supplier organizations to obtain reliable information as to the source of materials and the cooperation by same in our due diligence efforts, the use and development of more efficient or effective due diligence methods and efforts, and the impact of changes in political conditions and laws and regulations, and the interpretation thereof. Undue reliance should not be placed on our forward-looking statements. Although forward-looking statements reflect our good faith beliefs, reliance should not be placed on forward-looking statements because they involve known and unknown risks, uncertainties and other factors, which may cause our actual results, performance or achievements to differ materially from anticipated future results, performance or achievements expressed or implied by such forward-looking statements. We undertake no obligation to publicly update or revise any forward-looking statement, whether as a result of new information, future events, changed circumstances or otherwise, except to the extent law requires.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the duly authorized undersigned.

Date: June 1, 2015

MRC GLOBAL INC.

By: /s/ Gary A. Ittner

Gary A. Ittner

Senior Vice President – Valves, Fittings, Flanges,
Alloys & Oilfield Supply

Conflict Minerals Report of MRC Global Inc.

Introduction

This document constitutes MRC Global Inc.'s Conflict Minerals Report for calendar year 2014. We have prepared this Conflict Minerals Report and are issuing it in accordance with the requirements of Rule 13p-1 ("Rule 13p-1") promulgated under the Securities Exchange Act of 1934, as amended, and in connection with MRC Global Inc.'s required disclosure filed on the specialized disclosure form ("Form SD"). All references to "MRC Global", "we", "us" and "our" refer to MRC Global Inc. and its consolidated subsidiaries.

Rule 13p-1 implemented Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010, and requires Securities and Exchange Commission ("SEC") reporting companies, such as MRC Global, that meet certain threshold requirements, to undertake a reasonable country of origin inquiry and supply chain due diligence on the source and chain of custody of the conflict minerals necessary to the functionality or production of any product manufactured or contracted to be manufactured by the reporting company. The term "Conflict Minerals" currently encompasses columbite-tantalite (coltan), cassiterite, and wolframite (or their derivatives, which are limited to tantalum, tin and tungsten, respectively) and gold (collectively referred to as "3TGs" or "Conflict Minerals").

The goal of the reasonable country of origin inquiry and supply chain due diligence is to determine whether the Conflict Minerals necessary to the functionality or production of products manufactured or contracted to be manufactured by a company directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo or an adjoining country. We refer to this area as the "Covered Countries". Reporting companies that are subject to Rule 13p-1 are required to make certain disclosures on Form SD and, in certain instances, an accompanying Conflict Minerals Report, which are filed with the SEC.

Company Overview

We are the largest global distributor of pipe, valves and fittings and related products and services to the energy industry based on sales. Although we primarily distribute products manufactured by third parties, in calendar year 2014, we (i) manufactured certain offshore and onshore electro-automation products; (ii) manufactured certain physical components used in connection with our ValveWatch® product; (iii) contracted to manufacture a limited number of valves; and (iv) assembled certain valve automation packages, for which we may be deemed to be a manufacturer. Some of these products contain Conflict Minerals that are necessary to their functionality or production ("Covered Products").

To satisfy the disclosure and filing requirements of Rule 13p-1 and Form SD, this Conflict Minerals Report includes:

- A description of the Covered Products;
- A description of the reasonable country of origin inquiry ("RCOI") and due diligence we undertook to determine the country of origin and source and chain of custody of any necessary Conflict Minerals in our Covered Products;
- To the extent we are able to provide such information, a description of the facilities used to process our Conflict Minerals, the country of origin of our Conflict Minerals, and our efforts to determine the mine or location of origin of our Conflict Minerals; and
- Our risk mitigation strategies and steps to improve due diligence in the future.

Overview of MRC's Conflict Minerals Program

Our management team has implemented procedures with the objectives of complying with and educating our employees and suppliers with respect to the requirements of Rule 13p-1 and demonstrating our commitment to responsible sourcing of Conflict Minerals, each as further described below, including modifying our form supplier agreements to include contractual provisions relating to compliance with Rule 13p-1 and the responsible sourcing of Conflict Minerals as well as the adoption of a formal Conflict Minerals Policy.

Additionally, our management team created a "Conflict Minerals Team" consisting of members of our legal, compliance and supply chain groups to support and oversee the supply chain due diligence, as well as the drafting of this Conflict Mineral Report and Form SD. The Conflict Minerals Team ultimately provides status reports regarding our due diligence efforts directly to our Executive Vice President – Corporate Affairs, General Counsel and Corporate Secretary and Senior Vice President – Valves, Fittings, Flanges, Alloys & Oilfield Supply, who are members of MRC Global's Executive Management Team and have direct access to our Board of Directors and Audit Committee.

Product Description

As discussed above, the Covered Products include electro-automation products, certain physical components used in connection with our ValveWatch® product, valves and valve automation packages.

Our offshore and onshore electro-automation products consist of power and communication systems, test units, control systems, control desks and control panels. These products may contain 3TGs within the following components: (i) tin may be used in the electronics, batteries, wire and cable coating, capacitors and resistors; (ii) tantalum may be used in LED lights; (iii) tungsten may be used in fluorescent light bulbs; and (iv) gold may be used in electronics, relays and connectors.

ValveWatch® is a condition monitoring system for valves that utilizes advanced technology to remotely monitor valves and actuators for the purpose of detecting problems before production is affected. Physical components of the ValveWatch® system may contain 3TGs, such as gold in the electrical wiring and tin in the soldering of the circuit boards.

Valves are mechanical devices that are generally used in oilfield and industrial applications to control direction, velocity and pressure of fluids and gases within transmission networks, and are comprised of ball, butterfly, gate, globe, check, needle and plug valves and are manufactured from cast steel, stainless/alloy steel, forged steel, carbon steel or cast and ductile iron. While we do not manufacture or contract to manufacture the significant majority of valves that we sell, we do offer a product whereby we send a limited number of ball valves to a third-party service facility to have the ball portion removed and sprayed with a tungsten overlay before re-assembly.

Valve automation packages require us to assemble a valve, an actuator and a control package (consisting of, among other things, a switch, filter, solenoid, fittings and tubing) with mounting hardware. An actuator is a type of motor that is responsible for moving or controlling the valve and is operated by a source of energy, including electric current, hydraulic fluid pressure or pneumatic pressure. Certain components of the valve automation packages may contain 3TGs, such as tungsten carbide coated balls and seats, gold in the electrical wiring or tin in the circuit boards.

We are several steps removed from the actual mining of the Conflict Minerals that are contained in our Covered Products and, thus, we do not have direct visibility into the smelters and refiners of the Conflict Minerals contained in our Covered Products.

Description of Reasonable Country of Origin Inquiry

As an initial step, our management team worked to identify all Covered Products for calendar year 2014. After identifying our Covered Products, we began our scoping process by providing a verified list of suppliers associated with the Covered Products to Assent Compliance, a nationally recognized compliance assistance service provider (“Assent”). This initial list of suppliers was filtered again by Assent using the EICC-GeSI Conflict Minerals Reporting Template (“CMRT”) to eliminate suppliers whose 3TGs were not necessary to the functionality or production of their products. This list was further filtered to remove:

- packaging companies (excluding labels);
- suppliers whose products do not end up in MRC Global’s finished products;
- service providers; and
- inactive suppliers.

Assent then commenced the supplier survey portion of the RCOI using the CMRT. During this process, Assent provided training and education to our suppliers on how to complete the form. All non-responsive suppliers were contacted a minimum of three times and all responses were recorded utilizing the Assent Compliance Manager, a software platform that allows for the tracking of all supplier communications. The CMRT data received from responding suppliers was then automatically validated to increase the accuracy of submissions and identify any contradictory answers.

All submitted forms were accepted and classified as valid or invalid, and retained to preserve data integrity. All suppliers that submitted invalid forms were contacted and encouraged to resubmit a valid form. As of May 8, 2015, MRC Global requested responses from 920 “in scope” suppliers, of which 350 (or 38.0%) provided valid responses and 42 (or 4.6%) provided invalid responses. (In other words, 89.3% of “in scope” suppliers that responded provided valid responses.) There were 528 “in scope” suppliers (or 57.4%) that did not provide a response.

Design and Description of Due Diligence Measures

We designed our due diligence measures to conform with the nationally recognized framework provided by the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (“OECD Guidance”), and the related supplements for 3TG. We believe the design of the Company’s due diligence program complies with the OECD Guidance’s framework for risk-based due diligence in the mineral supply chain.

Certain of the responses provided by suppliers to the CMRT included the names of facilities listed by the suppliers as smelters or refiners. We do not typically have a direct relationship with 3TG smelters and refiners and do not perform or direct audits of these entities within our supply chain. However, Assent compared the facilities listed in the responses from our suppliers to the list of smelters maintained by the Conflict-Free Sourcing Initiative (“CFSI”), the United States Department of Commerce (“DoC”) and the London Bullion Market Association (“LBMA”) and, if a supplier indicated that the facility was certified as “Conflict-Free,” confirmed that the name was listed by CFSI. As of May 8, 2015, we have validated 313 smelters or refiners and are working to validate the additional smelter/refiner entries from the submitted CMRTs.

Based on the smelter lists provided by suppliers via the CMRTs, we are aware that there are 18 smelters sourcing from the Covered Countries and certified “Conflict-Free” and 104 other smelters of which the source is not disclosed at this time but are certified “Conflict-Free” smelters. Many suppliers are still unable to provide the smelters or refiners used for materials supplied to us. Furthermore, many of the responses provided at the company or division level indicated an “unknown” status in terms of determining the origin of 3TGs. Based on the provision of primarily supplier-level CMRTs, we cannot definitively determine the smelters’ connection to the Covered Products.

In accordance with OECD Guidelines, it is important to understand risk levels associated with Conflict Minerals in the supply chain. We employ the Assent Compliance Manager software to assist in evaluating risk. The software provides a classification of high, medium or low risk for each of our suppliers based on three criteria: (i) whether the supplier sources Conflict Minerals from a company verified as an actual smelter or refiner by the CFSI; (ii) the proximity of a supplier’s smelter or refiner by the CFSI; and (iii) whether the supplier’s smelter is certified “Conflict-Free” by either the CFSI or the LMBA Responsible Gold Programme.

Additionally, suppliers are evaluated on program strength (further assisting in identifying risk in the supply chain). While Conflict Minerals compliance is a new concept and many companies have not yet implemented comprehensive compliance programs, we believe tracking the strength of our suppliers' programs meets the OECD Due Diligence Guidelines and can assist in making key risk mitigation decisions in the future. The criteria used to evaluate the strength of the program are:

- Does the supplier have a policy in place that includes "Conflict-Free" sourcing?
- Has the supplier implemented due diligence measures for "Conflict-Free" sourcing?
- Does the supplier verify due diligence information received from its suppliers?
- Does the supplier verification process include corrective action management?

When suppliers meet or exceed the criteria listed above, they are deemed to have a strong program. When suppliers do not meet those criteria, they are deemed to have a weak program.

We believe that the inquiries and investigations described above represent a reasonable effort to determine the mines or locations of origin of the 3TGs in our Covered Products, including: (i) seeking information about 3TG smelters and refiners in our supply chain by requesting our suppliers complete the CMRT; (ii) verifying those smelters and refiners with the constantly evolving CFSI lists; (iii) conducting the due diligence review; and (iv) obtaining additional documentation and verification, as applicable.

The large majority of the responses received provided data at a company or divisional level or, as described above, were unable to specify the smelters or refiners used for components supplied to us. Furthermore, suppliers did not always provide smelter lists, or provided incomplete lists lacking smelter identification numbers, and therefore we are unable to conclude specifically which smelters or refiners provided the Conflict Minerals used by our suppliers in products supplied to us.

Our current efforts focus on gathering smelter information via the CMRT. We believe that the aforementioned process for seeking information about conflict mineral smelters and refiners in our supply chain represents the most reasonable effort we can undertake to determine the mines or locations of origin of the Conflict Minerals in our supply chain.

During calendar year 2015, our Conflict Minerals program will continue to focus on vetting smelter data including:

- Working with suppliers to move to version 4.0 of the CMRT where new smelter identification numbers have been assigned;
- Requesting the use of smelter identification numbers;
- Requesting that suppliers connect any identified smelters with the products and parts the suppliers supply to us; and
- Comparing smelters reported by suppliers on the CMRT to the CFSI's list of smelters.

Risk Mitigation Strategies and Steps to Improve Due Diligence in the Future

In subsequent compliance periods, we intend to continue to improve the collection of due diligence data to continue mitigating the risk that Conflict Minerals used in our limited manufacture or contract to manufacture activities directly or indirectly finance or benefit armed groups in the Covered Countries. To improve due diligence data in the future, we intend to focus on working collaboratively with our suppliers to ensure that the objectives of Rule 13p-1 are met. In addition, we will continue to determine process improvements for the next reporting period by benchmarking information in competitors' filings, remaining current on developments in cross-industry standards and insights and incorporating, as appropriate, guidance from the SEC and comments and recommendations made by our consultants and legal counsel.