

September 2, 2021

Kelly Youngblood
Chief Financial Officer
MRC Global Inc.
Fulbright Tower
1301 McKinney Street
Suite 2300
Houston, Texas 77010

Year Ended December 31, 2020
2021

Re: MRC Global Inc.
Form 10-K for the
Filed February 12,
File No. 001-35479

Dear Mr. Youngblood:

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,

Division of Corporation Finance
Office of Trade & Services