



DIVISION OF  
CORPORATION FINANCE

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

April 2, 2025

Kelly Youngblood  
Executive Vice President and Chief Financial Officer  
MRC Global Inc.  
1301 McKinney Street, Suite 2300  
Houston, TX 77010

**Re: MRC Global Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2024**  
**File No. 001-35479**

Dear Kelly Youngblood:

We have reviewed your filing and have the following comment(s).

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2024

Consolidated Financial Statements

Note 16 - Segment, Geographic and Product Line Information, page F-26

1. Please tell us how you concluded you had no significant expense categories for your reportable segments. Also, tell us where you disclose an amount and a description of the composition of other segment items and describe the nature of the expense information the chief operating decision maker uses to manage segment operations. Otherwise, revise your segment disclosures, as appropriate. Refer to ASC 280-10-50-26A through 50-26C, ASC 280-10-55-15A through 55-15B and ASC 280-10-55-15G.

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.

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Please contact Blaise Rhodes at 202-551-3774 or Rufus Decker at 202-551-3769 if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services