



DIVISION OF
CORPORATION FINANCE

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

September 4, 2025

M. Terry Turner
Principal Executive Officer
Steel Newco Inc.
2 Sun Court
Suite 400
Peachtree Corners, GA 30092

**Re: Steel Newco Inc.
Registration Statement on Form S-4
Filed August 26, 2025
File No. 333-289866**

Dear M. Terry Turner:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Aisha Adegbuyi at 202-551-8754 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: H. Rodgin Cohen, Esq.