



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

DIVISION OF
CORPORATION FINANCE

February 28, 2020

Via E-mail

Douglas B. Woodworth
Chief Financial Officer
Steel Connect, Inc.
1601 Trapelo Road, Suite 170
Waltham, Massachusetts 02451

**Re: Steel Connect, Inc.
Form 10-K for the fiscal year ended July 31, 2019
Exhibit No. 10.51 – Management Services Agreement, dated as of June 1, 2019,
between Steel Services Ltd. and Steel Connect, Inc.
Filed October 15, 2019
File No. 001-35319**

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance
on Finance