

June 26, 2023

David S. Schulz
Chief Financial Officer
WESCO International, Inc.
225 West Station Square Drive
Suite 700
Pittsburgh, PA 15219

Re: WESCO

International, Inc.

Form 10-K for

Fiscal Year Ended December 31, 2022

File No. 001-14989

Filed February 21,

2023

Dear David S. Schulz:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments 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 our comments apply to your facts and circumstances, please tell us why in your response.

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

Form 10-K for Fiscal Year Ended December 31, 2022

Management's Discussion and Analysis
Results of Operations, page 27

1. For expenses allocated to reportable segments, please revise to discuss and analyze expenses by segment.
2. Please explain to us and revise to disclose what "workday impact" represents and what "value-driven pricing" means.
3. Please revise to quantify factors to which changes are attributed. For example, you state the increase in net sales primarily reflects price inflation and volume growth. Refer to Item 303(b)(2)(iii) of

Regulation S-K.

David S. Schulz
FirstName LastNameDavid
WESCO International, Inc. S. Schulz
Comapany
June NameWESCO International, Inc.
26, 2023

June 26,
Page 2 2023 Page 2

FirstName LastName
Consolidated Statements of Stockholders' Equity, page 49

4. Please revise to include a column for total stockholders' equity. Note 2. Accounting Policies Revenue Recognition, page 51

5. Your disclosure includes your accounting policy for the provision of services. Please tell us how you considered the requirement of Rule 5-03(b)(1) of Regulation S-X to separately present service revenue. We note from your disclosure on page 1 that you provide value-added solutions including supply chain management, logistics and

transportation,
procurement, warehousing and inventory management, as well as kitting
and labeling,
limited assembly of products and installation enhancement. Please tell
us how you
considered disaggregation under ASC 606-10-50-5 and 55-89 to 55-91.
Note 3. Revenue, page 55

6. You disclose that variable consideration for the year ended December
31, 2021 reflects
adjustments that reduced the previously disclosed amount by \$72.8
million. Please
explain this disclosure to us in further detail and tell us how, if at
all, it impacted amounts
reported in the financial statements.
Note 9. Debt, page 66

7. Please consider whether it would benefit investors to revise your
disclosures related to the
Accounts Receivable Securitization Facility and the Revolving Credit
Facility to focus on
the current terms and status of these facilities rather than on the
history of amendments.
For example, the current purchase limit on the Accounts Receivable
Securitization
Facility is not disclosed until the seventh paragraph and a
description of the facility is not
provided until the eighth paragraph.
Note 16. Business Segments, page 88

8. Please tell us what is included in the adjustment for "merger-related
and integration
costs."

9. We note your disclosure that the chief operating decision maker
evaluates the
performance of its operating segments based primarily on net sales,
adjusted earnings
before interest, taxes, depreciation and amortization (EBITDA),
and adjusted EBITDA
margin percentage. Please tell us what you mean by the term
"primarily" and, if you use
additional measures of profit or loss, tell us what those measures
are. In addition, while
you disclose that performance is evaluated on "adjusted earnings
before interest, taxes,
depreciation and amortization, it does not appear that interest and
taxes are allocated to
reporting segments based on the reconciliations on page 91. Please
advise.

David S. Schulz
WESCO International, Inc.
June 26, 2023
Page 3

In closing, 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.

You may contact Amy Geddes at 202-551-3304 or Lyn Shenk at 202-551-3380
with any
questions.

FirstName LastNameDavid S. Schulz
Comapany NameWESCO International, Inc.
Corporation Finance
June 26, 2023 Page 3
Services
FirstName LastName

Sincerely,
Division of
Office of Trade &