

ModusLink Global Solutions, Inc.
1601 Trapelo Road, Suite 170
Waltham, Massachusetts 02451

October 22, 2014

VIA EDGAR
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

Re: ModusLink Global Solutions, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed October 14, 2014
File No. 001-35319

Ladies and Gentlemen:

On behalf of ModusLink Global Solutions, Inc. (the "Company"), set forth below are the Company's responses to the comments of the Staff of the Securities and Exchange Commission, as set forth in your phone call dated October 21, 2014 to Mr. Alan Cormier, the Company's Senior Vice President and General Counsel. The responses set forth below have been organized in the same manner in which the Staff's comments were organized.

The Company acknowledges that it will comply with the Staff's comments to the Company's Preliminary Proxy Statement on Schedule 14A filed October 14, 2014, in future filings, including a revised Preliminary Proxy Statement on Schedule 14A reflecting such change and in the subsequent Definitive Proxy Statement on Schedule 14A.

The Company acknowledges that the adequacy and accuracy of the disclosure in the filings listed above is the responsibility of the Company. The Company also acknowledges that Staff comments, or changes to disclosure in response to Staff comments, do not foreclose the Commission from taking any action with respect to the filings. Finally, the Company acknowledges that the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Preliminary Proxy Statement on Schedule 14A

Proposal 4 – Approval to Amend... to Effect a Reverse Stock Split Followed by a Forward Stock Split, page 14

Comment 1. Affirm that this is not a going private transaction.

Response:

The Company confirms that in future filings of Schedule 14A or other documents requiring such disclosure it will add the following language to Proposal 4 – Approval to Amend the Company’s Restated Certificate of Incorporation to Effect a Reverse Stock Split Followed by a Forward Stock Split:

“Our Board does not intend for the Reverse/Forward Split to be the first step in a series of plans or proposals of a “going private transaction” or a “Rule 13e-3 transaction” within the meaning of Rule 13e-3 of the Securities Exchange Act of 1934, as amended. If the Company implements the Reverse/Forward Split, it would not be reasonably likely to produce, and would not have the purpose of producing, a going private effect or deregistering the Company as a reporting company.”

If you have any questions with regard to these responses, need further information or would like to discuss any of the matters covered in this letter, please contact Alan Cormier, Senior Vice President and General Counsel at (781) 663-5024.

Very truly yours,

/s/ Alan Cormier

Alan Cormier
Senior Vice President and General Counsel

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