

Via EDGAR

United States Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attn: Mara L. Ransom

**Re: ModusLink Global Solutions, Inc.  
Registration Statement on Form S-3  
SEC File No. 333-197264**

Ladies and Gentlemen,

Pursuant to Rule 461 of the Securities Act of 1933, as amended, ModusLink Global Solutions, Inc., a Delaware corporation (the "Company"), hereby requests that the effectiveness of the Company's above-referenced Registration Statement on Form S-3, as amended (the "Registration Statement"), be accelerated to 10:00 a.m. Eastern Standard Time, on Monday, March 9, 2015 or as soon as practicable thereafter, unless you are orally or in writing notified to the contrary by the Company prior to such date and time. In the event you are orally notified, you will be contacted either by Christina E. Melendi of Morgan, Lewis & Bockius LLP or myself.

The Company hereby acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We understand that the Staff will consider this request as confirmation by the Company of its awareness of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement.

Should you have any questions regarding this request, please do not hesitate to contact Christina E. Melendi at (212) 309-6949 of Morgan, Lewis & Bockius LLP, counsel to the Company.

Please contact Christina E. Melendi as soon as the Registration Statement has been declared effective.

Sincerely,

**ModusLink Global Solutions, Inc.**

/s/ Alan Cormier

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Name: Alan Cormier

Title: Senior Vice President and General Counsel

cc: Benjamin C. Burkhart (Morgan, Lewis & Bockius LLP)  
Christina E. Melendi (Morgan, Lewis & Bockius LLP)