



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 29, 2008

**via U.S. mail and facsimile**

Michael J. Grebe, Chief Executive Officer  
Interline Brands, Inc.  
801 West Bay Street  
Jacksonville, Florida 32204

**RE: Interline Brands, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 13, 2007**  
**File No. 1-32380**

Dear Mr. Grebe:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief