DIVISION OF

CORPORATION FINANCE

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

Mail Stop 4631

August 31, 2017

<u>Via E-Mail</u>
Mitchell B. Lewis
President, Chief Executive Officer and Director
BlueLinx Holdings Inc.
4300 Wildwood Parkway
Atlanta, Georgia 30339

Re: BlueLinx Holdings Inc.

Registration Statement on Form S-3

Filed August 28, 2017 File No. 333-220189

Dear Mr. Lewis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

/s/ Pamela Long

Pamela Long Assistant Director Office of Manufacturing and Construction

Cc: Via E-Mail

David Stockton, Esq.

Shyam Reddy, General Counsel