



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

DIVISION OF  
CORPORATION FINANCE

January 23, 2017

Mail Stop 4631

Via E-Mail

Builders FirstSource, Inc.  
Mr. Chad Crow  
Chief Financial Officer  
2001 Bryan Street, Suite 1600  
Dallas, Texas 75201

**Re: Builders FirstSource, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 11, 2016**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2016**  
**Filed November 4, 2016**  
**File No. 0-51357**

Dear Mr. Crow:

We have completed our review of your filings. 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.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction