



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

June 13, 2016

Via E-mail

Brian J. Harris  
Chief Financial Officer  
Summit Materials, Inc.  
Summit Materials, LLC  
1550 Wynkoop Street, 3<sup>rd</sup> Floor  
Denver, Colorado 80202

**Re: Summit Materials, Inc.  
Summit Materials, LLC  
Form 10-K for Fiscal Year Ended January 2, 2016  
Filed February 22, 2016  
File No. 1-36873  
File No. 333-187556**

Dear Mr. Harris:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief

Office of Manufacturing and  
Construction