

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4631

February 6, 2017

<u>Via E-Mail</u> H. Douglas Goforth Chief Financial Officer GMS Inc. 100 Crescent Centre Parkway, Suite 800 Tucker, Georgia 30084

> Re: GMS Inc. Form 10-K Filed July 12, 2016 File No. 1-37784

Dear Mr. Goforth:

We have completed our review of your filing. 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