



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

November 28, 2017

Via E-mail

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

**Re: Summit Materials, Inc.  
Summit Materials, LLC  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 28, 2017  
File No. 1-36873  
File No. 333-187556**

Dear Mr. Harris:

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