

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

DIVISION OF CORPORATION FINANCE

December 7, 2023

Anne P. Noonan President and Chief Executive Officer Summit Materials, Inc. 1801 California Street Suite 3500 Denver, CO 80202

> Re: Summit Materials, Inc. Preliminary Proxy Statement on Schedule 14A October 19, 2023 File No. 001-36873

Dear Anne P. Noonan:

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,

Division of Corporation Finance Office of Energy & Transportation

cc: Evan Rosen