

Mail Stop 3561

October 24, 2007

Mr. Lawrence P. Reinhold  
Executive Vice President and Chief Financial Officer  
Systemax Inc.  
11 Harbor Park Drive  
Port Washington, New York 11050

**Re: Systemax Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 30, 2007  
Forms 10-Q for Fiscal Quarters Ended March 31, 2007  
and June 30, 2007  
Filed May 10, 2007 and August 9, 2007  
Response Letter Dated September 6, 2007  
File No. 1-13792**

Dear Mr. Reinhold:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi  
Branch Chief