

Mail Stop 3561

December 11, 2009

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 the Fiscal Year Ended December 31, 2008**  
**Filed March 18, 2009**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 30, 2009**  
**File No. 001-13792**

Dear Mr. Reinhold:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director