



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

October 25, 2017

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

Re: Systemax, Inc.
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 16, 2017
File No. 001-13792

Dear Mr. Reinhold:

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/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief
Office of Consumer Products