

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

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