

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 19, 2007

via U.S. mail and facsimile

Mr. David L. Fleisher Vice President and Chief Financial Officer Huttig Building Products, Inc. 555 Maryville University Drive Suite 240 St. Louis, MO 63141

> RE: Huttig Building Products, Inc. Form 10-K for the Fiscal Year Ended December 31, 2005 Filed March 9, 2006 File No. 001-14982

Dear Mr. Fleisher:

We have completed our review of this filing and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien Accounting Branch Chief