



DIVISION OF  
CORPORATION FINANCE

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

February 16, 2010

Jon P. Vrabely, Chief Executive Officer  
Huttig Building Products, Inc.  
555 Maryville University Drive  
Suite 400  
St. Louis, Missouri 63141

**RE: Huttig Building Products, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 1-14982**

Dear Mr. Vrabely:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief