

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

January 14, 2020

Justin Heineman General Counsel BlueLinx Holdings Inc. 1950 Spectrum Circle, Suite 300 Marietta, GA 30067

Re: BlueLinx Holdings Inc.

Form 10-K for the Fiscal Year Ended December 29, 2018

Filed March 13, 2019

File No. 1-32383

Dear Mr. Heineman:

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,

Division of Corporation Finance Office of Trade & Services