UNITED STATES SECURITIES AND EXCHANGE COMMISSION June 27, 2011

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

BlueLinx Holdings Inc.

File No. 001-32383 - CF#26916

BlueLinx Holdings Inc. submitted an application under Rule 24b-2 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form 10-Q filed on November 6, 2009.

Based on representations by BlueLinx Holdings Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.2

through January 7, 2014

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

> Craig E. Slivka Special Counsel