

BlueLinx Holdings Inc.  
Form CORRESP  
December 10, 2004

BLUELINX HOLDINGS INC.  
4300 Wildwood Parkway  
Atlanta, Georgia 30339

December 10, 2004

VIA FACSIMILE

Securities and Exchange Commission

Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Attention: Brigitte Lippmann

Re: BlueLinx Holdings Inc. Registration Statement No. 333-118750

(the Registration Statement )

Dear Ms. Lippmann:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, the undersigned hereby respectfully requests that the effective date for the above-referenced Registration Statement on Form S-1 be accelerated so that it will be declared effective at 3:00 p.m., New York City time, on December 13, 2004, or as soon as practicable thereafter.

Please notify Edward H. Schauder, Esq., of Schulte Roth & Zabel LLP, counsel to the undersigned, at (212) 756-2153 as soon as possible as to the time the Registration Statement has been declared effective pursuant to this acceleration request.

BLUELINX HOLDINGS INC.

By: /s/ Barbara V. Tinsley  
Name: Barbara V. Tinsley  
Title: General Counsel and Secretary

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