

Mail Stop 3561

October 24, 2007

Mr. Lawrence P. Reinhold
Executive Vice President and Chief Financial Officer
Systemax Inc.
11 Harbor Park Drive
Port Washington, New York 11050

**Re: Systemax Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 30, 2007
Forms 10-Q for Fiscal Quarters Ended March 31, 2007
and June 30, 2007
Filed May 10, 2007 and August 9, 2007
Response Letter Dated September 6, 2007
File No. 1-13792**

Dear Mr. Reinhold:

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

Sincerely,

William Choi
Branch Chief