

BlueLinx Holdings Inc.  
Form 8-K  
February 17, 2010

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 8-K  
CURRENT REPORT**

**Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): February 17, 2010**

**BLUELINX HOLDINGS INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

**001-32383**

**77-0627356**

(State or other jurisdiction  
of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

**4300 Wildwood Parkway,  
Atlanta, Georgia**

**30339**

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: **(770) 953-7000**

**Not applicable**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02 Results of Operations and Financial Condition**

On February 17, 2010, BlueLinx Holdings Inc. ( BlueLinx or the Company ) issued a press release announcing its financial results for the fourth fiscal quarter and full year ended January 2, 2010. A copy of BlueLinx press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

On February 17, 2010, as previously announced, BlueLinx held a teleconference and audio webcast to discuss its financial results from the fourth fiscal quarter and full year ended January 2, 2010. The webcast will be archived and can be accessed via BlueLinx website at [www.BlueLinxCo.com](http://www.BlueLinxCo.com). Additionally, BlueLinx has posted slides at its website, under the investor relations page, which were referenced during the audio webcast. All information on the slides and in the webcast is presented as of February 17, 2010, and BlueLinx does not assume any obligation to update such information in the future.

BlueLinx reports its financial results in accordance with U.S generally accepted accounting principles (GAAP). To supplement GAAP financial information, we may use adjusted measures of operating results which are non-GAAP measures. This non-GAAP adjusted financial information is provided as additional information for investors. These adjusted results exclude certain costs, expenses, gains and losses, and we believe their exclusion can enhance an overall understanding of our past financial performance and also our prospects for the future. These adjustments to our GAAP results are made with the intent of providing both management and investors a more complete understanding of our operating performance by excluding non-recurring, infrequent or other non-cash charges that are not believed to be material to the ongoing performance of our business. The presentation of this additional information is not meant to be considered in isolation or as a substitute for GAAP measures of net earnings, diluted earnings per share or net cash provided by (used in) operating activities prepared in accordance with generally accepted accounting principles in the United States.

The information included in this Item 2.02, as well as Exhibit 99.1, shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

Exhibit No.	Description
99.1	Press release, dated February 17, 2010, reporting financial results for the fourth fiscal quarter and full year ended January 2, 2010

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**BLUELINX HOLDINGS INC.**

By: /s/ H. Douglas Goforth  
H. Douglas Goforth  
Chief Financial Officer & Treasurer

Dated: February 17, 2010

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**EXHIBIT INDEX**

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