

**AMENDED AND RESTATED
CORPORATE GOVERNANCE GUIDELINES
BLUELINX HOLDINGS INC.
Effective August 18, 2011**

The Board of Directors (the "Board") of BlueLinx Holdings Inc. ("BlueLinx" or the "Company") adopted these corporate governance guidelines (these "Guidelines") on August 18, 2011.

I. Role of the Board

The primary responsibility of the Board is to oversee the affairs of the Company for the benefit of the Company's stockholders. To achieve this objective, the Company also considers the interests of its employees, customers, suppliers, and creditors, as well as the interests of the communities in which the Company operates. The Company's chief executive officer and, through such officer, other senior management are responsible for managing the day-to-day operations of the Company consistent with the direction provided by the Board. The Board is responsible for overseeing and monitoring management's performance of those obligations.

II. Board Composition

A. Qualifications and Selection of Directors.

The Board seeks to identify as candidates for director, persons from diverse backgrounds and with a variety of life experiences with a reputation for integrity and good business judgment who have experience in highly responsible positions in professions or industries relevant to the conduct of the Company's business. Candidates should be able to provide insight and practical wisdom based on experience to represent the interest of all the stockholders. In selecting new directors, the Board takes into account the current composition of the Board and the extent to which a candidate's particular expertise and experience will complement the expertise and experience of other directors. Candidates for directors should be free of conflicts of interest or relationships that may interfere with performance of their duties.

The Company is a "controlled company" under the rules of the New York Stock Exchange (the "NYSE"). As a "controlled company," the Company is exempt from the rules requiring that listed companies have (i) a Board comprised of a majority of independent directors; (ii) a compensation committee comprised solely of independent directors; and (iii) a nominating/governance committee.

B. Size. The current Board consists of eight members. The number of members of the Board may be changed by resolution of the Board from time to time. Special considerations, including, for example, the availability of a uniquely qualified candidate or succession planning, may lead the Board to approve a change in the size of the Board.

C. Chairmanship. The positions of Chairman of the Board and Chief Executive Officer are held by different persons. This combination currently serves the Company well; however, the Board is free to make this choice in the manner it determines to be best for the Company under the then existing circumstances.

D. Term Limits; Retirement Policy; Change in Employment.

1. *Term Limits*. The Board does not believe that fixing a set term limit for directors serves the interests of the Company. Fixed term limits may have the effect of depriving the Company of the contribution of those directors who have developed, over time, increasing depth of understanding of the Company and its operations.

2. *Retirement*. Employee directors are expected to resign from the Board upon termination of their employment (other than as a result of normal retirement) either effective immediately or at the next meeting of the Board following such termination. Any director may resign at any time upon notice to the Company. The Board does not believe that a fixed retirement age for directors is appropriate.

3. *Change in a Director's Primary Employment*. Non-employee Directors who change their primary employer or the nature of their employment following their election to the Board are expected to notify the Board and, if requested by the Board, tender their resignation. The Board does not believe that, in every instance, directors who retire from or change the primary position that they held when they came on the Board should necessarily leave the Board. The Board should, however, have an opportunity to review the continued appropriateness of Board membership under the circumstances.

E. Service on Other Boards. Directors are expected to devote sufficient time to fulfill their responsibilities as directors as set forth in these Guidelines. Directors may serve on the board of directors of other public companies, subject to the foregoing.

F. Compensation. Director compensation is set by the Board. Directors may be allowed compensation for attendance at regular or special meetings of the Board and any special or standing committees thereof as may be from time to time determined by resolution of the Board. The Compensation Committee annually reviews the amount and components of director and committee member compensation and makes recommendations to the Board when it concludes that changes are needed. The Board seeks to compensate independent directors at a level consistent with that of other comparable publicly held companies in order to ensure that the Company is able to attract and retain directors of an appropriate caliber. The Board believes that independent director compensation should consist of a combination of cash and stock options so that a portion of the value of independent director compensation is directly tied to the Company's performance. Management directors and directors employed by a controlling shareholder generally will not receive compensation for serving as directors but will be entitled to have their out-of-pocket expenses reimbursed.

III. Responsibilities and Authority of Directors

A. General Responsibilities of Directors. The primary responsibility of the directors is to exercise their business judgment in what they reasonably believe to be the best interests of the Company and its stockholders. In discharging this obligation, directors are entitled to rely on the honesty and integrity of the Company's senior management and outside advisors and auditors. Directors are expected to meet as frequently as necessary to discharge their responsibilities, to review in advance any materials circulated in connection with those meetings, to attend scheduled Board meetings and the meetings of the committees on which they serve, and to spend the time required to properly discharge their responsibilities as directors.

B. Management Succession and Evaluation. One of the Board's primary responsibilities is to select and evaluate the performance of the chief executive officer (the "CEO") and, in consultation with the CEO, to select and evaluate the performance of other senior officers of the Company. The Board will regularly review matters relating to management succession planning, including succession planning in the event of the unexpected death, incapacity or resignation of the CEO. The Board expects the CEO to make available his or her recommendation and evaluation of potential successors, along with any development plans recommended for such persons, and to work closely with the Compensation Committee in connection with such matters. The entire Board will work with the Compensation Committee in selecting and evaluating potential successors to the CEO. The Compensation Committee annually oversees the review of the performance of the CEO and the other senior officers of the Company.

C. Access to Management and Independent Advisors. Directors have full and free access to any of the Company's employees. The Board has the authority to engage, at the Company's expense, such independent legal, financial, accounting or other advisors as it believes necessary or appropriate to assist it in the fulfillment of its responsibilities, without consulting with, or obtaining advance approval of any Company officer.

D. External Communications. The Board believes that management speaks for the Company. Individual directors may meet or otherwise communicate, from time to time, with the press, institutional investors, or various constituencies of the Company, but the Board believes that such meetings or communications should generally take place only at the request or with the concurrence of the Board or management. If comments from the Board are appropriate, they should, in most circumstances, come from the Chairman of the Board.

IV. Meetings of the Board

A. Meeting Agendas; Board Information. It is the policy of the Company that all major decisions be considered by the Board as a whole. As a consequence, the Board hold regularly scheduled meetings at least four times a year and additional special meetings as the need arises.

The Chairman of the Board sets the agenda at Board meetings. Any director may request that an item be included on the agenda or may raise at any Board meeting subjects that were not on the agenda for that meeting. Information and data that is important to the Board's understanding of the matters to be considered at a meeting is distributed in writing by Management before the Board meets, if practicable. Generally, presentations on specific subjects are sent to the Board in

advance so that Board meeting time may be conserved and discussion time focused on the issues arising from the presentations.

B. Participation of Senior Management. The Board expects that members of the Company's senior management will regularly attend Board and Committee meetings to present or explain proposals and otherwise assist in the work of the Board. Such participation may be limited or discontinued at any time at the request of the Board.

C. Board Attendance and Participation. Directors are expected to prepare for, attend, and participate in all Board and applicable committee meetings. Directors are also expected to attend the annual meeting of the Company's stockholders.

D. Communications with Directors. The Company discloses, in its annual proxy statement and on its website, one or more methods by which stockholders and other interested parties may communicate directly with the Board.

V. Committees of the Board

A. Numbers and Composition of Committees. The Board currently has an Audit Committee and a Compensation Committee. The Audit Committee is comprised of independent directors under applicable NYSE and the Securities and Exchange Commission (the "SEC") rules and regulations. In addition, members of each committee will comply with applicable NYSE and SEC requirements. The purpose, authority and responsibilities of each committee are set forth in a written charter of such committee, as approved by the Board. The Board may establish, from time to time, additional committees by resolution of the Board.

B. Chairperson and Committee Membership. The Board appoints the chairperson and members of each committee. All members of the committees shall serve at the discretion of the Board.

C. Committee Meeting Procedures. Each committee chairperson, in consultation with the committee members, determines the frequency of committee meetings. The agenda and any background materials for committee meetings may be developed in consultation with committee members and management. Each committee chairperson reports to the Board as to matters addressed at committee meetings.

VI. Director Orientation and Continuing Education

A. Orientation. The Board or the Company will establish, or identify and provide access to, appropriate orientation programs, sessions and/or materials for newly elected directors of the Company for their benefit, either prior to or within a reasonable period of time after their nomination or election as a director.

B. Continuing Education. The Board encourages all directors to participate in continuing director education. From time to time, directors will receive information and updates on legal and regulatory changes that affect the Company, the directors and the employees.

VII. Annual Performance Evaluation of the Board

The Board will conduct an annual self-evaluation of itself and its committees to determine whether they are functioning effectively.

VIII. Review of these Guidelines

The Board periodically reviews and reassesses these Guidelines and approves any changes that it believes necessary.