

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): June 17, 2021 (June 14, 2021)

**BlueLinx Holdings Inc.**

(Exact name of registrant specified in its charter)

|   |                                 |   |
|---|---------------------------------|---|
| Delaware  | 001-32383                       | 77-0627356                                  |
| <b>(State or other jurisdiction of incorporation)</b> | <b>(Commission File Number)</b> | <b>(I.R.S. Employer Identification No.)</b> |

|  |                   |
|--|-------------------|
| 1950 Spectrum Circle, Suite 300, Marietta, Georgia | 30067             |
| <b>(Address of principal executive offices)</b>    | <b>(Zip Code)</b> |

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

**(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 (see General Instruction A.2. below):

- 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))

Securities registered pursuant to Section 12(b) of the Act:

| <b>Title of each class</b>               | <b>Trading Symbol(s)</b> | <b>Name of each exchange on which registered</b> |
|--|--------------------------|--|
| Common Stock, par value \$0.01 per share | BXC                      | New York Stock Exchange                          |

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 under the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

#### **Item 4.01 Changes in Registrant's Certifying Accountant.**

##### *(a) Dismissal of Previous Independent Registered Public Accounting Firm*

On June 14, 2021, the Audit Committee of BlueLinx Holdings Inc. (the "Company") dismissed BDO USA, LLP ("BDO") as the Company's independent registered public accounting firm, effective immediately. The Company's decision to change independent registered public accounting firms occurred following receipt and review of a number of competitive proposals from independent registered public accounting firms, including BDO, to perform the audit of the Company's financial statements for the fiscal year ending January 1, 2022.

BDO's reports on the Company's consolidated financial statements for the fiscal years ended January 2, 2021 and December 28, 2019 did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the Company's two most recent fiscal years ended January 2, 2021 and December 28, 2019, and the subsequent interim period through June 14, 2021, there were no disagreements, within the meaning of Item 304(a)(1)(iv) of Regulation S-K promulgated under the Exchange Act of 1934, as amended, and the related instructions thereto ("Regulation S-K"), with BDO on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of BDO, would have caused it to make reference to the subject matter of the disagreements in connection with its reports.

Also during the Company's two most recent fiscal years ended January 2, 2021 and December 28, 2019, and the subsequent interim period through June 14, 2021, there were no reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K and the related instructions thereto.

The Company has provided BDO with the disclosures under this Item 4.01(a), and has requested BDO to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements made by the Company in this Item 4.01(a). BDO's letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.

##### *(b) Appointment of New Independent Registered Public Accounting Firm*

On June 14, 2021, the Audit Committee of the Company appointed Ernst & Young LLP ("EY") as the Company's new independent registered public accounting firm, effective upon the dismissal of BDO on June 14, 2021 to audit the Company's consolidated financial statements for the year ending January 1, 2022. During the fiscal years ended January 2, 2021 and December 28, 2019, and the subsequent interim period through June 14, 2021, neither the Company nor anyone on the Company's behalf consulted with EY regarding (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Company's consolidated financial statements, and no written report or oral advice was provided to the Company by EY that EY concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement, as that term is described in Item 304(a)(1)(iv) of Regulation S-K, or a reportable event, as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

#### **Item 9.01 Financial Statements and Exhibits**

##### *(d) Exhibits:*

The following exhibits are attached with this Current Report on Form 8-K:

| <b>Exhibit No.</b> | <b>Exhibit Description</b>  |
|--------------------|---|
| 16.1               | <a href="#">Letter from BDO USA, LLP to the Securities and Exchange Commission, dated June 14, 2021</a> |
| 104                | Cover Page Interactive Data File (embedded within the Inline XBRL document)                             |

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**SIGNATURE**

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.**

Dated: June 17, 2021

By: /s/ Kelly C. Janzen

Kelly C. Janzen

Senior Vice President and Chief Financial Officer

June 14, 2021

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

We have been furnished with a copy of the response to Item 4.01(a) of Form 8-K for the event that occurred on June 14, 2021, to be filed by our former client, BlueLinx Holdings Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm.

Very truly yours,

/s/ BDO USA, LLP  
BDO USA, LLP