

AMENDED AND RESTATED
AUDIT COMMITTEE CHARTER
OF
BLUELIX HOLDINGS INC.

Adoption of Charter

The Board of Directors (the "Board") of BlueLinx Holdings Inc. (the "Company") has adopted this Charter (the "Charter") of the Audit Committee (the "Committee") of the Board.

Purpose of the Committee

The Committee will assist the Board in fulfilling the Board's oversight and monitoring of (1) the Company's financial statements and other financial information provided by the Company to its shareholders, and other relevant parties, (2) the integrity of the Company's financial statements, (3) the Company's compliance with legal and regulatory requirements, (4) the independent auditor's qualifications and independence, (5) the Company's systems of internal controls, including the performance of the Company's internal audit function and independent auditors, and (6) such other matters as may from time to time be specifically delegated to the Committee by the Board. In addition, the Company will prepare annual audit committee reports as required by the corporate governance standards of the New York Stock Exchange (the "NYSE") and by the rules and regulations of the Securities and Exchange Commission (the "Commission") for inclusion in the Company's annual proxy materials.

While the Committee has the powers and responsibilities set forth in this Charter, it is not the responsibility of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in compliance with generally accepted accounting principles and applicable rules and regulations, which are the responsibilities of management and the independent auditor.

Composition of the Committee

Appointment; Requirements. The Board will appoint the members of the Committee, and the members will serve at the discretion of the Board. The Board will, or will delegate to the members of the Committee the responsibility to, appoint a Chairman of the Committee. The Committee will consist of at least three members. Upon the Company's filing a registration statement with the Commission, the members of the Committee shall meet the independence and experience requirements of (1) Section 10A(m)(3) of the Securities Exchange Act of 1934 (the "Exchange Act") and the rules and regulations of the Commission and (2) the NYSE. No member of the Committee may be an officer or employee of the Company or any of its subsidiaries or an immediate family member of such officer or employee, and each member of the Committee must be, in the opinion of the Board, free of any relationship that would interfere

with the exercise of independent judgment in carrying out the responsibilities as a Committee member.

Each member of the Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement. To the extent practicable, at least one member of the Committee will have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background.

Committee members shall not simultaneously serve on the audit committees of more than two other publicly traded companies without the consent of the Board of Directors.

Authority and Responsibilities of the Committee

The Committee shall be directly responsible for the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Committee.

The Committee shall preapprove all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent auditor, subject to the de minimus exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act which are approved by the Committee prior to the completion of the audit. The Committee may form and delegate authority to subcommittees consisting of one or more members where appropriate, including authority to grant preapprovals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant preapprovals shall be presented to the full Committee at its next scheduled meeting.

(1) Appointment of Independent Auditor: The Committee shall have sole authority to appoint or replace the independent auditor (subject, in each case, to shareholder ratification).

(2) Review the Company's Relationship with the Independent Auditors: The Committee shall:

(a) Review and evaluate the lead partner of the independent auditor team.

(b) Obtain and review a report from the independent auditor at least annually regarding (i) the independent auditor's internal quality-control procedures, (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the firm, (iii) any steps taken to deal with any such issues, and (iv) all relationships between the independent auditor and the Company. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, and taking into

account the opinions of management and internal auditors. The Committee shall present its conclusions with respect to the independent auditor to the Board.

(c) Ensure the rotation at least every five (5) years of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law.

(d) Consider whether, in order to assure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditing firm on a regular basis.

(e) Recommend to the Board policies for the Company's hiring of employees or former employees of the independent auditor who participated in any capacity in an audit of the Company.

(f) Discuss with the national office of the independent auditor issues on which they were consulted by the Company's audit team and matters of audit quality and consistency.

(g) Meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit.

(h) Review the experience and qualifications of the senior member of the Independent Auditor's team.

(3) Financial Statement and Disclosure Matters: The Committee shall:

(a) Review and discuss with management and the independent auditor, the annual audited financial statements, including disclosures made in management's discussion and analysis, and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.

(b) Review and discuss with management and the independent auditor, the Company's quarterly financial statements prior to the filing of its Form 10-Q, including the results of the independent auditor's review of the quarterly financial statements.

(c) Discuss with management and the independent auditor the completeness and accuracy of the Company's financial statements as well as significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles, any major issues as to the adequacy of the Company's internal controls and any special steps adopted in light of material control deficiencies.

(d) Review and discuss quarterly reports from the independent auditors on:

(i) All critical accounting policies and practices to be used.

(ii) All alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor.

(iii) Other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted immaterial differences.

(e) Discuss with management the Company's earnings press releases, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made).

(f) Discuss with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company's financial statements.

(g) Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies.

(h) Discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61 relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.

(i) Review disclosures made to the Committee by the Company's CEO and CFO during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.

(4) Review Audit Results: Review with the independent auditor the report of its annual audit, or proposed report of its annual audit, the accompanying management letter, if any, the reports of their reviews of the Company's interim financial statements conducted in accordance with Statement on Auditing Standards No. 71, and the reports of the results of such other examinations outside of the course of the independent auditors' normal audit procedures that the independent auditors may from time to time undertake.

(5) Review the Company's Internal Audit Function:

The Committee shall:

(a) Review the appointment and replacement of the senior internal auditing executive.

(b) Review significant reports to management prepared by the internal auditing department and management's responses.

(c) Discuss with the independent auditor and management (including the Company's General Counsel and members of their respective staffs), the internal audit department responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit.

(6) Compliance Oversight Responsibilities: The Committee shall:

(a) Obtain from the independent auditor assurance that Section 10A(b) of the Exchange Act, which addresses required responses to audit discoveries of illegal acts, has not been violated.

(b) Obtain reports from management, the Company's senior internal auditing executive and the independent auditor that the Company and its subsidiary/foreign affiliated entities are in conformity with applicable legal requirements. Review reports and disclosures of insider and affiliated party transactions. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations.

(c) Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

(d) Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Company's financial statements or accounting policies.

(e) Discuss with the Company's General Counsel or lead outside legal counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies.

(7) Consultation with Compensation Committee: The Committee will consult and coordinate its efforts with the Company's Compensation Committee, when appropriate and necessary.

(8) Risk Assessment and Risk Management: The Committee will, or will appoint and delegate to a separate committee the responsibility to, review environmental, health and safety issues to ensure the Company is carrying out its obligations in such regard. The Committee will discuss policies with respect to risk assessment and risk management with Company management and the independent auditors and review the Company's plans and processes to monitor, control and minimize any exposure and risks. If the Committee appoints a

separate committee, pursuant to this paragraph, such committee will report to the Committee periodically as is necessary and appropriate.

(9) Review Other Matters: The Committee shall review such other matters in relation to the accounting, auditing and financial reporting practices and procedures of the Company as the Committee may, in its own discretion, deem desirable in connection with the review functions described above.

(10) Board Reports: The Committee shall regularly report its activities to the Board.

Meetings of the Committee

The Chairman of the Committee will, in consultation with the other members of the Committee, the Company's independent auditor and the appropriate officers of the Company, be responsible for calling meetings of the Committee, establishing agenda therefor and supervising the conduct thereof. The Committee shall meet at least quarterly, or more frequently as it may determine necessary. The Committee may request any officer or employee of the Company or the Company's outside legal counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Committee shall meet periodically with management, the internal auditors and the independent auditor in separate private sessions. Minutes of each meeting of the Audit Committee will be kept.

Consultants

The Committee may retain, at such times and on such terms as the Committee determines in its sole discretion and at the Company's expense, special legal, accounting or other consultants to advise and assist it in complying with its responsibilities as set forth herein. The Company shall provide for appropriate funding, as determined by the Committee, for payment of (1) compensation to the independent auditor for the purpose of rendering or issuing an audit report, (2) compensation to any advisors employed by the Committee and (3) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Annual Report

The Committee will prepare, with the assistance of management, the independent auditors and outside legal counsel, a report for inclusion in the Company's proxy or information statement relating to the annual meeting of security holders at which directors are to be elected that complies with the requirements of the federal securities laws.

Annual Review of Charter and the Committee

The Committee will review and reassess, with the assistance of management, the independent auditors and outside legal counsel, the adequacy of the Charter at least annually and report to the Board the results of such review and reassessment. The Board of Directors shall annually review the performance of the Committee.