



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 20, 2017

Via E-mail

Mr. John S. Peterson  
Chief Financial Officer  
TopBuild Corp.  
475 North Williamson Boulevard  
Daytona Beach, FL 32114

**Re: TopBuild Corp.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 28, 2017  
File No. 1-36870**

Dear Mr. Peterson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ W. John Cash

W. John Cash  
Branch Chief  
Office of Manufacturing and  
Construction