



DIVISION OF
CORPORATION FINANCE

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

June 17, 2011

Norcraft Holdings, L.P.
Mr. Leigh Ginter, Chief Financial Officer
3020 Denmark Avenue, Suite 100
Eagan, MN 55121

Re: Norcraft Holdings, L.P.
Norcraft Companies, L.P.
Form 10-K for the year ended December 31, 2010
Filed March 31, 2011
File Nos. 333-119696 and 333-114924

Dear Mr. Ginter:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash
Branch Chief