



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

DIVISION OF  
CORPORATION FINANCE

October 17, 2016

Mail Stop 4631

Via E-Mail

PGT, Inc.  
Mr. Bradley West  
Chief Financial Officer  
1070 Technology Drive  
North Venice, FL 32475

**Re: PGT, Inc.**  
**Form 10-K for the Fiscal Year Ended January 2, 2016**  
**Filed March 11, 2016**  
**File No. 0-52059**

Dear Mr. West:

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/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction