



DIVISION OF
CORPORATION FINANCE

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

June 23, 2022

John Kunz
Chief Financial Officer
PGT Innovations, Inc.
1070 Technology Drive
North Venice, Florida 34275

Re: PGT Innovations, Inc.
Form 10-K for the fiscal year ended January 1, 2022
Filed March 1, 2022
File No. 001-37971

Dear Mr. Kunz:

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,

Division of Corporation Finance
Office of Manufacturing