



DIVISION OF
CORPORATION FINANCE

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

April 19, 2010

via U.S. mail and facsimile

Mr. Scott Harrison, Executive Vice President and Chief Financial Officer
CPG International Inc.
801 Corey Street
Scranton, PA 18505

**RE: CPG International Inc.
Form 8-K Item 4.01
Filed April 1, 2010
File No. 333-134089**

Dear Mr. Harrison:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Jenn Do
Staff Accountant