



DIVISION OF
CORPORATION FINANCE

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

September 2, 2010

Mr. Mark W. Mayer
Vice President and Chief Accounting Officer
Owens Corning
One Owens Corning Parkway
Toledo, OH 43659

RE: Owens Corning
Form 10-K for the year ended December 31, 2009
Forms 10-Q for the periods ended March 31, 2010 and June 30, 2010
Form 8-K filed on February 17, 2010
Schedule 14A filed on March 17, 2010
File No. 1-33100

Dear Mr. Mayer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker
Accounting Branch Chief