



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 5, 2016

Via E-mail

Ms. Kelly Schmidt  
Vice President & Controller  
Owens Corning  
One Owens Corning Parkway  
Toledo, OH 43659

**Re: Owens Corning  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 10, 2016  
Form 10-Q for the Fiscal Quarter Ended March 31, 2016  
Filed April 27, 2016  
Form 10-Q for the Fiscal Quarter Ended June 30, 2016  
Filed July 27, 2016  
File No. 1-33100**

Dear Ms. Schmidt:

We have reviewed your July 25, 2016 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our July 13, 2016 letter.

Form 10-Q for the Fiscal Quarter Ended June 30, 2016

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 43

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Segment Results, page 47

Insulation, page 48

1. We note your response to prior comment three; however, it does not appear to us that the “Outlook” for your insulation segment adequately addresses the contractual dispute and resulting litigation with a customer who appears to represent approximately 7% of insulation segment net sales. Please more fully disclose and discuss the reason for the “significantly lower sales to a large residential insulation installer” as provided in your response letter. Your discussion should also address the potential impact of this known event/uncertainty on future net sales and EBIT, including the significance of this customer to historical results, as previously requested.

Roofing, page 49

2. We note your response to prior comment four. To the extent net sales and EBIT in the roofing segment are impacted by “third-party asphalt sales,” please disclose the percentage of these sales relative to roofing segment sales during each period presented. Also, please clarify that these sales are made on a cost-plus basis, and that sales prices and costs of asphalt are correlated to the price of crude oil, as provided in your response letter.

You may contact Dale Welcome at (202) 551-3865 or Anne McConnell at (202) 551-3709 with any questions.

Sincerely,

/s/ W. John Cash

W. John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction