

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

Mail Stop 4631

September 1, 2017

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, 2016

Filed February 8, 2017

File No. 1-33100

Dear Ms. Schmidt:

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/ W. John Cash

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