



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2020

Prithvi S. Gandhi  
Interim Chief Financial Officer  
Owens Corning  
One Owens Corning Parkway  
Toledo, OH 43659

**Re: Owens Corning**  
**Form 10-K for the Period Ended December 31, 2019**  
**Filed February 19, 2020**  
**File No. 001-33100**

Dear Mr. Gandhi:

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