



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

DIVISION OF  
CORPORATION FINANCE

May 17, 2017

Mail Stop 4631

Via E-Mail

Ms. Laura W. Doerre  
Executive Vice President, General Counsel  
JELD-WEN Holding, Inc.  
440 S. Church Street, Suite 400  
Charlotte, NC 28202

**Re: JELD-WEN Holding, Inc.  
Registration Statement on Form S-1  
Filed May 15, 2017  
File No. 333-217994**

Dear Ms. Doerre:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Frank Pigott (Staff Attorney) at 202-551-3570 or me at 202-551-3765 with any questions.

Sincerely,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director  
Office of Manufacturing and  
Construction

cc: Mark Hayek  
Fried, Frank, Harris, Shriver & Jacobson LLP