

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

August 8, 2018

L. Brooks Mallard Chief Financial Officer JELD-WEN Holding, Inc. 2645 Silver Crescent Drive Charlotte, North Carolina 28273

Re: JELD-WEN Holding, Inc.

Form 10-K for the year ended December 31, 2017

Filed March 6, 2018 File No. 1-38000

Dear Mr. Mallard:

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 and Construction