



DIVISION OF
CORPORATION FINANCE

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

August 30, 2024

Samantha Stoddard
Executive Vice President and Chief Financial Officer
JELD-WEN Holding, Inc.
2645 Silver Crescent Drive
Charlotte, NC 28273

Re: JELD-WEN Holding, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
Form 8-K filed February 20, 2024
Form 8-K filed May 6, 2024
Response dated July 19, 2024
File No. 001-38000

Dear Samantha Stoddard:

We have reviewed your July 19, 2024 response to our comment letter and have the following comment.

Please respond to this letter 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 a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our July 10, 2024 letter.

Form 10-K for the fiscal year ended December 31, 2023

Management's Discussion and Analysis of Financial Condition and Results of Operations
Segment Results, page 45

1. We note your non-GAAP reconciliations of Adjusted EBITDA on pages 46 and 47 include a subtotal column that you identify as "Total Operating Segments." Since each subtotal in this column represents a non-GAAP financial measure that would not comply with Question 100.01 of the Compliance and Disclosure Interpretations for Non-GAAP Financial Measures, please revise your reconciliations in future filings to delete this subtotal column. This comment is also applicable to your presentation of this subtotal column in the Segment footnote, in earnings releases filed under Form 8-K, and in quarterly filings.

August 30, 2024

Page 2

Please contact Jeffrey Gordon at 202-551-3866 or Anne McConnell at 202-551-3709 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance
Office of Manufacturing