



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 19, 2010

Room 4631

James S. Porter
Chief Financial Officer
Apogee Enterprises, Inc.
7900 Xerxes Avenue South – Suite 1800
Minneapolis, Minnesota 55431

**Re: Apogee Enterprises, Inc.
Definitive Proxy Statement filed May 12, 2009
Form 10-K for the year ended February 28, 2009
File No. 000-06365**

Dear Mr. Porter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief