



DIVISION OF  
CORPORATION FINANCE

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

December 18, 2019

Patricia Beithon  
General Counsel and Secretary  
APOGEE ENTERPRISES, INC.  
4400 West 78th St, Suite 520  
Minneapolis, MN 55435

**Re: APOGEE ENTERPRISES, INC.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed December 6, 2019**  
**File No. 000-06365**

Dear Ms. Beithon:

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