



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

February 22, 2010

**Via U.S. mail and facsimile (540) 665-9325**

Mr. Kent B. Guichard  
President and Chief Executive Officer  
American Woodmark Corporation  
3102 Shawnee Drive  
Winchester, Virginia 22601

**RE: American Woodmark Corporation  
Form 10-K for the fiscal year ended April 30, 2009  
File No. 000-14798**

Dear Mr. Guichard:

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

You may contact Chambre Malone, Staff Attorney at (202) 551-3262 or me at (202) 551-3760 if you have any questions.

Sincerely,

Pamela Long  
Assistant Director