



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2015

Mail Stop 4631

Via Email

Mr. Scott Stephens  
Chief Financial Officer  
Associated Materials LLC  
3773 State Road  
Cuyahoga Falls, Ohio 44223

**Re: Associated Materials LLC  
Form 10-K for Fiscal Year Ended January 3, 2015  
Filed March 23, 2015  
File No. 000-24956**

Dear Mr. Stephens:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction