



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2018

Donald R. Riley  
President and Chief Executive Officer  
NCI Building Systems, Inc.  
10943 North Sam Houston Parkway West  
Houston, TX 77064

**Re: NCI Building Systems, Inc.**  
**Preliminary Merger Proxy Statement on Schedule 14A**  
**Filed August 9, 2018**  
**File No. 001-14315**

Dear Mr. Riley:

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 and  
Construction