

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

February 22, 2019

Todd R. Moore Executive Vice President NCI Building Systems, Inc. 5020 Weston Parkway, Suite 400 Cary, NC 27513

> Re: NCI Building Systems, Inc. Registration Statement on Form S-3 Filed February 20, 2019 File No. 333-229743

Dear Mr. Moore:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing and Construction