

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

May 19, 2015

Via E-mail
Michael C. McMurray
Chief Financial Officer
Owens Corning
One Owens Corning Parkway
Toledo, OH 43659

Re: Owens Corning

Form 10-K for the Year Ended December 31, 2014

Filed February 11, 2015

File No. 1-33100

Dear Mr. McMurray:

We have completed our review of your filings. 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 includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha Senior Assistant Chief Accountant