



DIVISION OF  
CORPORATION FINANCE

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

June 13, 2024

Andrea Simon  
Chief Financial Officer  
MasterBrand, Inc.  
3300 Enterprise Parkway, Suite 300  
Beachwood, Ohio 44122

**Re: MasterBrand, Inc.**  
**Form 10-K for the Year Ended December 31, 2023**  
**File No. 001-41545**

Dear Andrea Simon:

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