



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2023

Paul Joachimczyk  
Company Vice President and Chief Financial Officer  
American Woodmark Corporation  
561 Shady Elm Road  
Winchester, VA 22602

**Re: American Woodmark Corporation**  
**Form 10-K for the Fiscal Year Ended April 30, 2022**  
**Filed June 29, 2022**  
**Form 10-Q for the Period Ended October 31, 2022**  
**Filed November 22, 2022**  
**File No. 000-14798**

Dear Paul Joachimczyk:

We have completed our review of your filings. 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