



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

October 14, 2009

**via U.S. mail and facsimile**

Mr. Stephen E. Graham, Vice President – Chief Financial Officer, Treasurer and  
Secretary

AMH Holdings, LLC  
Associated Materials, LLC  
3773 State Road  
Cuyahoga Falls, OH 44223

**RE: AMH Holdings, LLC  
Associated Materials, LLC  
Forms 8-K Item 4.01  
Filed September 24, 2009  
File Nos. 333-115543 and 000-24956**

Dear Mr. Graham:

We have completed our review of your filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3743.

Sincerely,

Jenn Do  
Staff Accountant