



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 27, 2006

Ms. Frances R. Powell  
Executive VP, CFO and Treasurer  
NCI Building Systems, Inc.  
10943 N. Sam Houston Parkway West  
Houston, TX 77064

**RE: Form 10-K for the fiscal year ended October 29, 2005  
Form 10-Q for the quarter ended January 29, 2006  
File No. 1-14315**

Dear Ms. Powell:

We have completed our review of your Form 10-K and related 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 Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief