



DIVISION OF  
CORPORATION FINANCE

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

February 21, 2008

Room 7010

James S. Porter  
Chief Financial Officer  
Apogee Enterprises, Inc.  
7900 Xerxes Avenue South – Suite 1800  
Minneapolis, Minnesota 55431

**Re: Apogee Enterprises, Inc.  
Form 10-Q for Fiscal Quarter Ended December 1, 2007  
File No. 000-06365**

Dear Mr. Porter:

We have completed our review of your Form 10-Q and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief