

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549-7010

February 19, 2010

Room 4631

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

Re: Apogee Enterprises, Inc.

Definitive Proxy Statement filed May 12, 2009 Form 10-K for the year ended February 28, 2009

File No. 000-06365

Dear Mr. Porter:

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

Sincerely,

Terence O'Brien Accounting Branch Chief