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November 7, 2017

United States  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Attention: Mr. John Cash

Re: Quanex Building Products Corporation  
Form 10-K for the Year Ended October 31, 2016  
Filed December 16, 2016  
Forms 8-K filed on December 15, 2016; March 6, 2017; May 30, 2017; and  
September 7, 2017  
File # 1-33913

Dear Mr. Cash:

On behalf of Quanex Building Products Corporation (the "Company"), this letter is in response to your communication dated October 20, 2017 setting forth comments of the staff (the "Staff") of the Securities and Exchange Commission regarding the Company's Annual Report on Form 10-K for the year ended October 31, 2016 filed on December 15, 2016 and the Forms 8-K filed on December 15, 2016; March 6, 2017; May 30, 2017; and September 7, 2017.

The Company acknowledges the Staff's comment regarding presenting a full non-GAAP income statement when reconciling non-GAAP financial measures to the most directly comparable GAAP measures. We intend to revise future earnings releases in accordance with the guidance provided in Question 102.10 of the updated Compliance and Disclosure Interpretations issued on May 17, 2016, whereby we will no longer provide a full non-GAAP income statement. Instead, the earnings release tables will reconcile specifically identified non-GAAP measures to the most directly comparable GAAP measures. Included with this response is a draft of the revised disclosure in tabular format (based on the Company's quarter ended July 31, 2017) which we intend to use in future earnings releases in place of the original table found in the body of the text of previously issued earnings releases.

In addition to the Company's response to the Staff's comment above, the Company acknowledges that the Company and its management are responsible for the accuracy and adequacy of the disclosures.

Sincerely,

/s/ Brent Korb

Brent Korb  
Senior Vice President – Chief Financial Officer

**QUANEX BUILDING PRODUCTS CORPORATION**  
**NON-GAAP FINANCIAL MEASURE DISCLOSURE**

(In thousands, except per share data)

(Unaudited)

| Reconciliation of adjusted net income and adjusted EPS | Three Months Ended<br>July 31, 2017 |                | Three Months Ended<br>July 31, 2016 |                |
|--|-------------------------------------|----------------|-------------------------------------|----------------|
|  | Net<br>Income                       | Diluted<br>EPS | Net<br>Income                       | Diluted<br>EPS |
| (\$ in thousands, except per share data)               |                                     |                |                                     |                |
| Net income (loss) as reported                          | \$ 10,215                           | \$ 0.29        | \$ (3,976)                          | \$ (0.12)      |
| Reconciling items from below                           | 1,277                               | 0.04           | 13,182                              | 0.39           |
| Adjusted Net income and Adjusted EPS                   | <u>\$ 11,492</u>                    | <u>\$ 0.33</u> | <u>\$ 9,206</u>                     | <u>\$ 0.27</u> |

| Reconciliation of adjusted EBITDA        | Three Months Ended<br>July 31, 2017 |  | Three Months Ended<br>July 31, 2016 |  |
|--|-------------------------------------|--|-------------------------------------|--|
|  | Reconciliation                      |  | Reconciliation                      |  |
| (\$ in thousands, except per share data) |                                     |  |                                     |  |
| Net income (loss) as reported            | \$ 10,215                           |  | \$ (3,976)                          |  |
| Income tax (expense) benefit             | 4,608                               |  | (817)                               |  |
| Other, net                               | (46)                                |  | 2,523                               |  |
| Interest expense                         | 2,575                               |  | 22,200                              |  |
| Depreciation and amortization            | 13,915                              |  | 12,973                              |  |
| EBITDA                                   | 31,267                              |  | 32,903                              |  |
| Reconciling items from below             | 899                                 |  | 176                                 |  |
| Adjusted EBITDA                          | <u>\$ 32,166</u>                    |  | <u>\$ 33,079</u>                    |  |

| Reconciling items                        | Three Months Ended<br>July 31, 2017 |                      |     | Three Months Ended<br>July 31, 2016 |                      |     |
|--|-------------------------------------|----------------------|-----|-------------------------------------|----------------------|-----|
|  | Income<br>Statement                 | Reconciling<br>Items |     | Income<br>Statement                 | Reconciling<br>Items |     |
| (\$ in thousands, except per share data) |                                     |                      |     |                                     |                      |     |
| Net sales                                | \$ 229,367                          | \$ —                 |     | \$ 248,085                          | \$ —                 |     |
| Cost of sales                            | 176,758                             | —                    |     | 186,631                             | (67)                 | (1) |
| Selling, general and administrative      | 20,478                              | (35)                 | (2) | 28,551                              | (109)                | (2) |
| Restructuring charges                    | 864                                 | (864)                | (3) | —                                   | —                    |     |
| EBITDA                                   | 31,267                              | 899                  |     | 32,903                              | 176                  |     |
| Depreciation and amortization            | 13,915                              | (1,277)              | (4) | 12,973                              | —                    |     |
| Operating income (loss)                  | 17,352                              | 2,176                |     | 19,930                              | 176                  |     |
| Interest expense                         | (2,575)                             | —                    |     | (22,200)                            | 16,677               | (5) |
| Other, net                               | 46                                  | (39)                 | (6) | (2,523)                             | 2,239                | (6) |
| Income (loss) before income taxes        | 14,823                              | 2,137                |     | (4,793)                             | 19,092               |     |
| Income tax (expense) benefit             | (4,608)                             | (860)                | (7) | 817                                 | (5,910)              | (7) |
| Net income (loss)                        | <u>\$ 10,215</u>                    | \$ 1,277             |     | <u>\$ (3,976)</u>                   | \$ 13,182            |     |
| Diluted earnings (loss) per share        | <u>\$ 0.29</u>                      |                      |     | <u>\$ (0.12)</u>                    |                      |     |

- (1) Relates solely to purchase price accounting inventory step-up impact from HL Plastics acquisition.
- (2) Acquisition related transaction costs.
- (3) Restructuring charges relate to the closure of several manufacturing plant facilities.
- (4) Accelerated depreciation and amortization for restructured PP&E and intangible assets.
- (5) Write off of deferred loan costs, unamortized original issuance discount, and prepayment call premium related to debt refinance.
- (6) Foreign currency transaction (gains) losses.
- (7) Impact on a with and without basis.