PGT, Inc.
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PROSPECTUS SUPPLEMENT
(to Prospectus dated February 10, 2010)

PGT, Inc.
Rights to Purchase up to 20,382,326 Shares of Common Stock at $1.50 per Share

This prospectus supplement supplements the prospectus dated February 10, 2010, of PGT, Inc., relating to our distribution in a rights offering of non-transferable subscription rights to purchase shares of our common stock at the subscription price of $1.50 per share.

You should read this prospectus supplement in conjunction with the prospectus. This prospectus supplement is not complete without, and may not be delivered or used except in conjunction with, the prospectus. This prospectus supplement is qualified by reference to the prospectus, except to the extent that the information in this prospectus supplement supplements or supersedes the information contained in the prospectus.

Exercising the subscription rights and investing in our common stock involves a high degree of risk. We urge you to carefully read the section entitled Risk Factors beginning on page 10 of the prospectus, the section entitled Risk Factors in our Annual Report on Form 10-K for the year ended January 3, 2009, and all other information included or incorporated by reference in the prospectus in its entirety before you decide whether to exercise your subscription rights.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus supplement is truthful or complete. Any representation to the contrary is a criminal offense.

The date of this prospectus supplement is February 11, 2010.

Recent Developments

On February 11, 2010, PGT, Inc. (the Company) issued a press release announcing its unaudited condensed consolidated results of operations for the fourth quarter and year ended January 2, 2010 (the Press Release). Below is a copy of the Press Release. In the Press Release, the Company utilized the non-GAAP financial measures and other items discussed in the Explanatory Note below. The Explanatory Note also contains certain statements of the Company s management regarding the use and purpose of the non-GAAP financial measures utilized therein. A reconciliation of the non-GAAP financial measures discussed in the Press Release to the comparable GAAP financial measures is attached to the Press Release and included herein.

Explanatory Note

The Press Release and the financial schedules attached thereto include financial measures and terms not calculated in accordance with generally accepted accounting principles in the United States (GAAP). We believe that presentation of non-GAAP measures such as adjusted net income, adjusted net income per share, EBITDA and adjusted EBITDA provides investors and analysts with an alternative method for assessing our operating results in a manner that enables investors and analysts to more thoroughly evaluate our current performance compared to past performance. We also believe these non-GAAP measures provide investors with a better baseline for assessing our future earnings potential. The non-GAAP measures included in this release are provided to give investors access to types of measures that we use in analyzing our results.

Adjusted net income (loss) consists of GAAP net income (loss) adjusted for the items included in the accompanying reconciliation. Adjusted net income (loss) per share consists of GAAP net income (loss) per share adjusted for the items included in the accompanying reconciliation. We believe these measures enable investors and analysts to more thoroughly evaluate our current performance as compared to the past performance and provide a better baseline for assessing the company s future earnings potential. However, these measures do not provide a complete picture of our operations. Therefore, net income (loss) and net income (loss) per share, on a GAAP basis, may need to be considered to get a comprehensive view of our results.

EBITDA consists of GAAP net income (loss) adjusted for the items included on the accompanying reconciliation. Adjusted EBITDA consists of EBITDA adjusted for the items included in the accompanying reconciliation. We believe that EBITDA and adjusted EBITDA provide useful information to investors and analysts about the company s performance because they eliminate the effects of period to period changes in taxes, costs associated with capital investments and interest expense. EBITDA and adjusted EBITDA do not give effect to the cash the company must use to service its debt or pay its income taxes and thus do not reflect the funds generated from operations or actually available for capital investments.

Our calculations of adjusted net income (loss), adjusted net income (loss) per share, EBITDA and adjusted EBITDA are not necessarily comparable to calculations performed by other companies and reported as similarly titled measures. These non-GAAP measures should be considered in addition to results prepared in accordance with GAAP, but should not be considered a substitute for or superior to GAAP measures. Schedules that reconcile adjusted net income (loss), adjusted net income (loss) per share, EBITDA and adjusted EBITDA to GAAP net income (loss) are included in the financial schedules accompanying this release.

NEWS RELEASE

PGT Reports 2009 Fourth Quarter Results

VENICE, FL, February 11, 2009 PGT, Inc. (NASDAQ: PGTI), the leading U.S. manufacturer and supplier of residential impact-resistant windows and doors, announces financial results for the fourth quarter ended January 2, 2010. In our fourth quarter:

Net sales were $36.0 million, a decrease of $5.6 million, or 13.5%, compared to the third quarter of 2009. Sales decreased when compared to the prior year fourth quarter by $13.3 million, or 27.0%.

Gross margin of 25.0% decreased compared to both the 2009 third quarter gross margin of 26.1% and the fourth quarter of 2008 gross margin of 29.5%. Gross margin adjusted for restructuring costs in the 2009 fourth quarter was 28.2% compared to 2009 third quarter adjusted gross margin of 27.4%.

Net income was $301 thousand driven by a tax benefit of $5.4 million recorded during the quarter. Adjusted net income was $2.5 million compared to an adjusted net loss of $2.5 million in the third quarter of 2009, and an adjusted net loss of $2.3 million in the fourth quarter of 2008.

Adjusted net income per diluted share was $0.07, compared to an adjusted net loss per diluted share of $0.07 in the third quarter of 2009, and an adjusted net loss per diluted share of $0.06 in the fourth quarter of 2008.

Adjusted EBITDA was $2.9 million, compared to adjusted EBITDA of $3.2 million in the third quarter of 2009 and adjusted EBITDA of $3.0 million in the fourth quarter of 2008.

Additional cost reduction actions were taken that are expected to produce annualized savings of $3.4 million.

Housing starts in Florida declined 28% compared to the fourth quarter of 2008, driven mainly by a 75% decline in multi-family starts said Rod Hershberger, PGT s President and Chief Executive Officer. Our operating performance continued to be negatively impacted by these industry conditions as our sales decreased 27%. Single family housing starts were up 3% compared to the fourth quarter of 2008 and down 34% compared to the third quarter of 2009. There have been positive signs for the housing industry in Florida such as the reported increase in home sales and reduced inventory levels; however, sustained growth is expected to be slow and uncertain for the near future. We continue to move forward with new product offerings and line expansions as we pursue growth opportunities both inside and outside of Florida, including our new 770 aluminum impact sliding glass door and our new PremierVue vinyl impact line. Both of these were well received and continue to gain traction. With the success of our recent new products, and the strategic focus we continue to have on our customers, we remain quite optimistic about our long-term growth opportunities.

Commenting further on the fourth quarter of 2009, Jeff Jackson, PGT s Executive Vice President and Chief Financial Officer, stated, Our sales continued to be negatively impacted by the most difficult market conditions we have ever encountered, declining $13.3 million, or 27.0%, from the fourth quarter of 2008. Sales decreased $5.6 million, or 13.5%, from the third quarter mainly driven by repair and remodeling s seasonal decrease. Despite the decline in sales, we generated positive cash flow driven by our 2009 cost savings, efficiency initiatives, and working capital improvements from which we expect to benefit well into the future. In December, we repaid the $12 million of our revolving credit facility that was drawn down in October, and utilizing internally generated cash, prepaid $2 million of our outstanding term loan.

Mr. Jackson continued, We were also successful in amending our Second Amended and Restated Credit Agreement. The amendment requires a minimum of $15 million in equity to be raised and used to pay-down our term loan. This amount is currently being raised with our rights offering which was declared effective on February 10, 2010. With this recapitalization, our Company will benefit from increased operational flexibility to drive growth as the housing industry begins to rebound.

Conference Call

As previously announced, PGT will hold a conference call Friday, February 19, 2010, at 10:30 a.m. Eastern Time and will simultaneously broadcast it live over the Internet. To participate in the teleconference, please dial into the call a few minutes before the start time: 888-428-9507 (U.S. and Canada) and 719-457-2692 (international). A replay of the call will be available beginning February 19, at 12:30 p.m. eastern time through March 12, 2010. To access the replay, dial 888-203-1112 (U.S. and Canada) and 719-457-0820 (international) and refer to pass code 4739428. The webcast will also be available through the Investor Relations section of the PGT, Inc. website, http://www.pgtinc.com.

About PGT

PGT® pioneered the U.S. impact-resistant window and door industry and today is the nation s leading manufacturer and supplier of residential impact-resistant windows and doors. Founded in 1980, the company employs approximately 1,150 at its manufacturing, glass laminating and tempering plants in Florida and North Carolina. Utilizing the latest designs and technology, PGT products are ideal for new construction and replacement projects serving the residential, commercial, high-rise and institutional markets. PGT s product line includes a variety of aluminum and vinyl windows and doors. Product brands include WinGuard ®; SpectraGuard tm; PremierVue tm; PGT Architectural Systems; and Eze-Breeze®. PGT Industries is a wholly owned subsidiary of PGT, Inc. (Nasdaq:PGTI).

Forward-Looking Statements

Statements in this news release and the schedules hereto which are not purely historical facts or which necessarily depend upon future events, including statements about forecasted financial performance or other statements about anticipations, beliefs, expectations, hopes, intentions or strategies for the future, may be forward-looking statements within the meaning of Section 21E of the Securities Exchange Act of 1934, as amended. Readers are cautioned not to place undue reliance on forward-looking statements. All forward-looking statements are based upon information available to PGT, Inc. on the date this release was submitted. PGT, Inc. undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise. Any forward-looking statements involve risks and uncertainties that could cause actual events or results to differ materially from the events or results described in the forward-looking statements, including risks or uncertainties related to the Company s revenues and operating results being highly dependent on, among other things, the homebuilding industry, aluminum prices, and the economy. PGT, Inc. may not succeed in addressing these and other risks. Further information regarding factors that could affect our financial and other results can be found in the risk factors section of PGT, Inc. s most recent annual report on Form 10-K filed with the Securities and Exchange Commission. Consequently, all forward-looking statements in this release are qualified by the factors, risks and uncertainties contained therein.

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Financial Schedules to Follow

PGT, INC. AND SUBSIDIARY

CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS

	3 Months Ended January 2, 2010 (Unaudited)	3 Months Ended January 3, 2009 (Unaudited)	Year Ended January 2, 2010 (Unaudited)	Year Ended January 3, 2009
	(In thousands, except per share amounts)			
Net sales	$ 36,004	$ 49,290	$ 166,000	$ 218,556
Cost of sales	27,004	34,771	121,622	150,277
Gross margin	9,000	14,519	44,378	68,279
Impairment charges	742	94,148	742	187,748
Selling, general and administrative expenses	11,707	16,200	51,902	63,109
Loss from operations	(3,449)	(95,829)	(8,266)	(182,578)
Interest expense	1,648	2,130	6,698	9,283
Other expenses (income), net	5	(2)	37	(40)
Loss before income taxes	(5,102)	(97,957)	(15,001)	(191,821)
Income tax benefit	(5,403)	(14,990)	(5,584)	(28,789)
Net income (loss)	$ 301	$ (82,967)	$ (9,417)	$ (163,032)
Basic net income (loss) per common share	$ 0.01	$ (2.36)	$ (0.27)	$ (5.31)
Diluted net income (loss) per common share	$ 0.01	$ (2.36)	$ (0.27)	$ (5.31)
Weighted average common shares outstanding:				
Basic	35,303	35,197	35,261	30,687
Diluted	36,040	35,197	35,261	30,687

PGT, INC. AND SUBSIDIARY

CONDENSED CONSOLIDATED BALANCE SHEET

	January 2, 2010 (Unaudited)	January 3, 2009
	(In thousands)	
ASSETS		
Current assets:		
Cash and cash equivalents	$ 7,417	$ 19,628
Accounts receivable, net	14,213	17,321
Inventories	9,874	9,441
Deferred income taxes	622	1,158
Other current assets	7,860	5,569
Total current assets	39,986	53,117
Property, plant and equipment, net	65,104	73,505
Other intangible assets, net	67,522	72,678
Other assets, net	1,018	1,317
Total assets	$ 173,630	$ 200,617
LIABILITIES AND SHAREHOLDERS EQUITY		
Current liabilities:		
Accounts payable and accrued expenses	$ 16,607	$ 14,582
Current portion of long-term debt and capital leases	105	330
Total current liabilities	16,712	14,912
Long-term debt and capital leases	68,163	90,036
Deferred income taxes	17,937	18,473
Other liabilities	2,609	3,011
Total liabilities	105,421	126,432
Total shareholders equity	68,209	74,185
Total liabilities and shareholders equity	$ 173,630	$ 200,617

PGT, INC. AND SUBSIDIARY

RECONCILIATION OF NON-GAAP FINANCIAL MEASURES TO THEIR GAAP EQUIVALENTS

	3 Months Ended		Year Ended	
	January 2, 2010	January 3, 2009	January 2, 2010	January 3, 2009
	(Unaudited) (In thousands, except per share amounts)			
Reconciliation to Adjusted Net Income (Loss) and Adjusted Net Income (Loss) per share(1):				
Net income (loss)	$ 301	$ (82,967)	$ (9,417)	$ (163,032)
Reconciling items:				
Goodwill and intangible impairment charges(2)		94,148		187,748
Asset impairment charge(3)	742		742	
Restructuring charges(4)	1,490	379	5,395	2,131
Tax effect of reconciling items(5)		(13,827)		(28,313)
Adjusted net income (loss)	$ 2,533	$ (2,267)	$ (3,280)	$ (1,466)
Weighted average shares outstanding:				
Diluted(6)	36,040	35,197	35,261	30,687
Adjusted net income (loss) per share diluted	$ 0.07	$ (0.06)	$ (0.09)	$ (0.05)
Reconciliation to EBITDA and Adjusted EBITDA:				
Net (loss) income	$ 301	$ (82,967)	$ (9,417)	$ (163,032)
Reconciling items:				
Depreciation and amortization expense	4,074	4,335	16,166	17,088
Interest expense	1,648	2,130	6,698	9,283
Income tax (benefit) expense	(5,403)	(14,990)	(5,584)	(28,789)
EBITDA	620	(91,492)	7,863	(165,450)
Add:				
Goodwill and intangible impairment charges(2)		94,148		187,748
Asset impairment charge(3)	742		742	
Restructuring charges(4)	1,490	379	5,395	2,131
Adjusted EBITDA	$ 2,852	$ 3,035	$ 14,000	$ 24,429
Adjusted EBITDA as percentage of sales	7.9%	6.2%	8.4%	11.2%

(1) The Company s non-GAAP financial measures were explained in its Form 8-K filed February 11, 2010.

(2) The Company completed its annual impairment tests in the fourth quarter of 2008, which resulted in additional impairment charges totaling $94.1 million, of which $76.3 million related to goodwill and $17.8 million related to trademarks. As of the end of 2008, the Company s goodwill had zero carrying value for financial reporting purposes. The non-cash impairment charges taken in the fourth quarter of 2008, coupled with prior non-cash impairments, bring total non-cash impairment charges taken in 2008 to $187.7 million.

(3) Represents the write-down of the value of the Lexington, North Carolina property.

(4) Represents charges related to restructuring actions taken in 2009 and 2008. These charges relate primarily to employee separation costs. Of the restructuring charges taken in the fourth quarter of 2009, $1.1 million

was recorded in cost of goods sold, and $0.4 million was recorded in selling, general, and administrative expenses. Of the restructuring charges taken in fiscal year 2009, $3.1 million was recorded in cost of goods sold, and $2.3 million was recorded in selling, general, and administrative expenses. In the fourth quarter of 2008, the Company updated its restructuring actions resulting in adjustments totaling $0.4 million. Of the $2.1 million restructuring charge in 2008, $1.1 million is included in cost of goods sold and $1.0 million is included in selling, general and administrative expenses, including the adjustments totaling $0.4 million.

(5) There is no tax effect in 2009 as a result of a full valuation allowance on deferred taxes. The tax effect in 2008 includes a $4.5 million valuation allowance for deferred taxes recorded by the Company in the fourth quarter.

(6) Due to the net losses in fiscal years 2009 and 2008 and in the fourth quarter of 2008, the effect of equity compensation plans for these periods is anti-dilutive.