

Owens Corning  
Form 8-K  
February 28, 2007

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**Washington D.C., 20549**

**Form 8-K**

**Current Report**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

Date Of Report (Date Of Earliest Event Reported): 2/28/2007

**Owens Corning**

(Exact Name of Registrant as Specified in its Charter)

Commission File Number: 1-33100

<b>DE</b> (State or Other Jurisdiction of Incorporation or Organization)	<b>43-2109021</b> (I.R.S. Employer Identification No.)
<b>One Owens Corning Parkway, Toledo, OH 43659</b>  (Address of Principal Executive Offices, Including Zip Code)	
<b>419-248-8000</b>  (Registrant's Telephone Number, Including Area Code)	

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(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

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- “ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - “ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Items to be Included in this Report

**Item 7.01. Regulation FD Disclosure.**

Owens Corning (the Company) intends to meet with investors and will present certain investor information regarding the Company.

Pursuant to Regulation FD, the Company is hereby furnishing the investor presentation as Exhibit 99.1, which is incorporated by reference into this Item 7.01. This information is being furnished to the Securities and Exchange Commission (the SEC) and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Securities Act), except as expressly set forth by specific reference in such filing.

This report contains forward-looking statements within the meaning of Section 27A of the Securities Act, and Section 21E of the Securities Exchange Act of 1934, as amended. These forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those projected in these statements. Further information on factors that could affect the Company's financial and other results is included in the Company's recent filings with the SEC.

Exhibit 99.1 contains certain financial measures that are considered non-GAAP financial measures as defined in SEC rules. Exhibit 99.2 contains a copy of the financial statements included in the Company's earnings release filed with the SEC on Form 8-K on February 21, 2007, which contains a reconciliation of these non-GAAP financial measures to their most directly comparable financial measures calculated and presented in accordance with generally accepted accounting principles.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

<b>Exhibit No.</b>	<b>Description</b>
99.1	Investor Presentation.
99.2	GAAP Reconciliation.

**SIGNATURE**

Pursuant to the Requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the Undersigned hereunto duly authorized.

Owens Corning

Date: February 28, 2007

By: /s/ Stephen K. Krull  
Stephen K. Krull

Senior Vice President, General

Counsel and Secretary

**EXHIBIT INDEX**

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