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**NCI BUILDING SYSTEMS REPORTS THIRD-QUARTER EARNINGS OF \$1.02 PER
DILUTED SHARE AND ADJUSTED EARNINGS OF \$1.07 PER DILUTED SHARE**

**AFFIRMS FISCAL 2007 EARNINGS GUIDANCE IN RANGE OF
\$3.30 TO \$3.80 PER DILUTED SHARE**

HOUSTON (September 4, 2007) – NCI Building Systems, Inc. (NYSE: NCS) today announced financial results for the third quarter and nine months ended July 29, 2007. Sales for the quarter were \$433.8 million compared with \$449.4 million for the third quarter of fiscal 2006. Net income for the third quarter of fiscal 2007 was \$21.3 million, or \$1.02 per diluted share, which included a \$0.05 dilutive impact from NCI's 2.125% Convertible Senior Subordinated Notes (the "Notes"). Excluding the impact of the Notes, adjusted net income per diluted share was \$1.07. Net income for the third quarter of fiscal 2006 was \$21.7 million, or \$1.00 per diluted share, which included a \$0.06 dilutive impact from the Notes.

Sales increased to \$1,160.9 million for the first nine months of fiscal 2007 from \$1,072.0 million for the comparable period in fiscal 2006. Net income was \$38.3 million, or \$1.82 per diluted share, for the first nine months of fiscal 2007, which included a \$0.10 dilutive impact from the Notes. For the first nine months of fiscal 2006, net income was \$45.7 million, or \$2.13 per diluted share, including a \$0.11 dilutive impact from the Notes.

Norm Chambers, President and Chief Executive Officer of NCI, remarked, "We are encouraged by our operating and financial results for the third quarter. Difficult industry conditions for much of the first half of fiscal 2007 improved toward the end of the second fiscal quarter and throughout the third fiscal quarter. While, in part, seasonal, the strength of this rebound supports McGraw-Hill's expectation that nonresidential construction square footage for calendar 2007 will match calendar 2006. By driving a significant improvement in our third quarter results compared with our second quarter, it also supports our confidence in achieving our sales, margin and earnings goals for fiscal 2007.

"The strengthening environment was reflected in a 21% sequential-quarter increase in third-party sales for our Metal Components business, which, because of short lead times, is more immediately affected by current industry conditions. Greater capacity utilization contributed to growth in the Components operating margin to 10% of sales for the third quarter from 7% for the second quarter, as well as an 85% sequential-quarter increase in operating income. Although we are pleased with the progress Components demonstrated toward our operating margin goal for

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the fiscal year, the segment's sales and margins, as anticipated, did not match those for the third quarter of fiscal 2006, which had the strongest low-rise, nonresidential construction activity in over four years.

"NCI's Engineered Buildings segment also benefited from firmer industry conditions during the third quarter. Having entered the quarter with a record backlog of \$449 million, Buildings third-party sales increased 17% sequentially from the second quarter and 2% from the third quarter of fiscal 2006. In spite of this sales growth, strong quote activity during the quarter enabled us to expand our Buildings backlog to \$453 million at the quarter's end, compared with \$436 million at the end of the third quarter of fiscal 2006.

"The growth in Buildings sales drove an expansion in the segment's operating margin to 13% from 7% for the second quarter. Compared with the 8% Buildings operating margin for the third quarter of fiscal 2006, our performance for the latest quarter also reflected greater synergies from the Robertson-Ceco (RCC) acquisition in April 2006.

"The operating leverage potential in our Metal Coatings business was evident in the third quarter of fiscal 2007, as 13% sequential-quarter growth in total segment sales compared with the second quarter produced a 42% increase in operating income to 35% of sales from 28%. The RCC acquisition again had a positive impact on the Coatings segment, accounting for much of the 14% increase in intersegment sales and base-loading the segment's manufacturing capacity. In addition, improved product mix within our third-party sales, which increased 12% sequentially, contributed to the expansion in operating margin versus both the second quarter of fiscal 2007 and the third quarter of fiscal 2006."

Based on the Company's results for the first nine months of fiscal 2007, its record backlog and its outlook for the fourth quarter, NCI today affirmed its guidance for earnings per diluted share for the full fiscal year in a range of \$3.30 to \$3.80. This guidance excludes any potential share dilution related to NCI's Notes, because that amount, if any, will be dependent upon the future price of the Company's stock, and other extraordinary items resulting from the Company's review of its business segments and manufacturing facilities. Key assumptions supporting this guidance include: stronger starts in nonresidential square footage for the second half of fiscal 2007 so that total new square footage for the full fiscal year is flat with fiscal 2006; a 4% increase in NCI's tons shipped for the fiscal year; steel prices for the fiscal year that are broadly consistent with the end of fiscal 2006; and an income tax rate for the fiscal year of approximately 39.7%. Based on this guidance, NCI also today established its guidance for earnings per diluted share for the fourth quarter of fiscal 2007 in a range of \$1.38 to \$1.88, excluding any potential share dilution related to the Notes.

Mr. Chambers concluded, "While we recognize that the turmoil in the credit markets could yet have an impact on nonresidential construction, industry momentum has remained firm as reflected in our backlog and ongoing quote activity. In addition, we are continuing our initiatives to reduce selling, general and administrative expense, now by approximately \$30 million from our beginning budget for the fiscal year. As we approach the end of fiscal 2007, we are also making further progress in our efforts to complete the migration of RCC's engineering systems to NCI, scheduled for fiscal 2008, which will then position us to expand our 'hub and

spoke' delivery system throughout our network of 44 manufacturing facilities. As a result, we remain confident of the long-term growth potential inherent in our position of market leadership, and we expect our performance to continue outpacing the overall nonresidential construction industry."

NCI will provide an online, real-time webcast and rebroadcast of its conference call tomorrow to discuss this announcement. The live broadcast of this conference call will be available online at www.ncilp.com or www.earnings.com beginning at 10:30 a.m. (Eastern Time) on Wednesday, September 5, 2007. The online replay will be available at approximately 12:30 p.m. (Eastern Time) and continue for one week.

This release contains forward-looking statements concerning NCI's business and operations and industry conditions, including among others industry trends, steel pricing, growth expectations and margin expansion. These statements and other statements identified by words such as "guidance," "potential," "expect," "should" and similar expressions are forward looking statements within the meaning of the "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995. These forward-looking statements are subject to a number of risks and uncertainties that may cause NCI's actual performance to differ materially from that projected in such statements. Among the factors that could cause actual results to differ materially are the possibility that the anticipated benefits from the RCC acquisition cannot be fully realized; the possibility that costs or difficulties related to the integration of the RCC operations into the Company's operations will be greater than expected; industry cyclicity and seasonality; fluctuations in demand and prices for steel; the financial condition of NCI's raw material suppliers; competitive activity and pricing pressure; ability to execute NCI's acquisition strategy; and general economic conditions affecting the construction industry. Item 1A "Risk Factors" in the Company's Annual Report on Form 10-K for the fiscal year ended October 29, 2006, identifies other important factors, though not necessarily all such factors, that could cause future outcomes to differ materially from those set forth in the forward-looking statements. NCI expressly disclaims any obligation to release publicly any updates or revisions to these forward-looking statements to reflect any changes in its expectations.

NCI Building Systems, Inc. is one of North America's largest integrated manufacturers of metal products for the nonresidential building industry. The Company operates 44 manufacturing and distribution facilities located in 18 states, as well as Mexico and Canada.

NCI BUILDING SYSTEMS, INC.
STATEMENTS OF INCOME
(Unaudited)
(In thousands, except per share data)

| | For the Three Months Ended | | For the Nine Months Ended | |
|---|-----------------------------------|--------------------------|----------------------------------|--------------------------|
| | July 29, 2007 | July 30, 2006 | July 29, 2007 | July 30, 2006 |
| Sales | \$ 433,844 | \$ 449,393 | \$ 1,160,874 | \$ 1,072,007 |
| Cost of sales | 324,053 | 335,731 | 878,009 | 810,386 |
| Gross profit | 109,791 | 113,662 | 282,865 | 261,621 |
| | 25.3% | 25.3% | 24.4% | 24.4% |
| Selling, general and administrative expenses | 67,781 | 72,187 | 199,530 | 175,574 |
| Income from operations | 42,010 | 41,475 | 83,335 | 86,047 |
| Interest income | 7 | 799 | 246 | 4,806 |
| Interest expense | (7,206) | (8,026) | (21,918) | (17,627) |
| Other income, net | 362 | 82 | 1,411 | 614 |
| Income before income taxes | 35,173 | 34,330 | 63,074 | 73,840 |
| Provision for income taxes | 13,846 | 12,655 | 24,783 | 28,093 |
| | 39.4% | 36.9% | 39.3% | 38.0% |
| Net income | <u>\$ 21,327</u> | <u>\$ 21,675</u> | <u>\$ 38,291</u> | <u>\$ 45,747</u> |
| Net income per share: | | | | |
| Basic | \$ 1.09 | \$ 1.08 | \$ 1.95 | \$ 2.28 |
| Diluted | \$ 1.02 | \$ 1.00 | \$ 1.82 | \$ 2.13 |
| Average shares outstanding: | | | | |
| Basic | 19,655 | 20,065 | 19,661 | 20,079 |
| Diluted | 20,881 | 21,718 | 21,022 | 21,479 |
| Depreciation/amortization expense | 9,519 | 8,767 | 26,021 | 22,183 |
| Increase (decrease) in sales | -3.5% | | 8.3% | |
| Increase (decrease) in diluted earnings per share | 2.0% | | -14.6% | |
| Gross profit percentage | 25.3% | 25.3% | 24.4% | 24.4% |
| Selling, general and administrative expenses percentage | 15.6% | 16.1% | 17.2% | 16.4% |
| Income from operations percentage | 9.7% | 9.2% | 7.2% | 8.0% |

NCI BUILDING SYSTEMS, INC.
CONDENSED BALANCE SHEETS
(In thousands)

| | July 29, 2007 | October 29, 2006 |
|---|--------------------------|-----------------------------|
| | (Unaudited) | |
| ASSETS | | |
| Cash and cash equivalents | \$ 7,454 | \$ 25,038 |
| Accounts receivable, net | 145,473 | 163,814 |
| Inventories | 170,290 | 160,208 |
| Deferred income taxes | 22,980 | 22,864 |
| Prepaid expenses and other | 13,014 | 11,054 |
| Total current assets | 359,211 | 382,978 |
| Property and equipment, net | 268,933 | 252,580 |
| Goodwill | 616,384 | 614,461 |
| Other assets | 55,962 | 54,224 |
| Total assets | \$ 1,300,490 | \$ 1,304,243 |
| LIABILITIES AND SHAREHOLDERS' EQUITY | | |
| Current portion of long-term debt | \$ 934 | \$ 947 |
| Accounts payable | 98,687 | 116,028 |
| Accrued expenses | 109,548 | 133,937 |
| Total current liabilities | 209,169 | 250,912 |
| Long-term debt | 496,340 | 497,037 |
| Deferred income taxes | 51,492 | 52,168 |
| Other long-term liabilities | 5,046 | 5,717 |
| Shareholders' equity | 538,443 | 498,409 |
| Total liabilities and shareholders' equity | \$ 1,300,490 | \$ 1,304,243 |

NCI BUILDING SYSTEMS, INC.
CONDENSED STATEMENTS OF CASH FLOWS
(Unaudited)
(In thousands)

| | For the Nine Months Ended | |
|--|----------------------------------|----------------------|
| | July 29, 2007 | July 30, 2006 |
| Net cash provided by operating activities | 42,725 | 54,544 |
| Cash flows from investing activities: | | |
| Acquisitions, net of cash acquired | (18,859) | (366,490) |
| Capital expenditures | (33,440) | (19,364) |
| Other | (401) | (203) |
| Net cash used in investing activities | (52,700) | (386,057) |
| Cash flows from financing activities: | | |
| Payments on revolving line of credit | (90,500) | - |
| Borrowings on revolving line of credit | 90,500 | - |
| Issuance of long-term debt | - | 200,000 |
| Payments on long-term debt | (710) | (2,264) |
| Proceeds from stock option exercises | 3,787 | 5,492 |
| Excess tax benefits from stock-based compensation arrangements | 1,459 | 3,361 |
| Payment of financing costs | (75) | (594) |
| Purchase of treasury stock | (12,286) | (17,580) |
| Net cash provided (used in) by financing activities | (7,825) | 188,415 |
| Effect of exchange rate changes on cash and cash equivalents | 216 | 126 |
| Net decrease in cash | (17,584) | (142,972) |
| Cash at beginning of period | 25,038 | 200,716 |
| Cash at end of period | \$ 7,454 | \$ 57,744 |

NCI Building Systems, Inc.
Business Segments
(Unaudited)
(In thousands)

| | Three Months Ended | | Three Months Ended | | \$ | % |
|----------------------------------|---------------------------|------------------------|---------------------------|------------------------|--------------------|---------------|
| | July 29, 2007 | | July 30, 2006 | | Inc/(Dec) | Change |
| | | % of Total Sales | | % of Total Sales | | |
| Sales: | | | | | | |
| Metal components..... | \$ 193,140 | 44 | \$ 206,270 | 46 | \$ (13,130) | -6.4% |
| Engineered building systems..... | 256,086 | 59 | 250,907 | 55 | 5,179 | 2.1% |
| Metal coil coating..... | 72,275 | 17 | 74,813 | 17 | (2,538) | -3.4% |
| Intersegment sales..... | (87,657) | (20) | (82,597) | (18) | (5,060) | 6.1% |
| Total net sales | <u>\$ 433,844</u> | <u>100</u> | <u>\$ 449,393</u> | <u>100</u> | <u>\$ (15,549)</u> | <u>-3.5%</u> |

| | | % of Sales | | % of Sales | | |
|--|------------------|---------------|------------------|---------------|---------------|-------------|
| Operating income: | | | | | | |
| Metal components..... | \$ 16,852 | 9 | \$ 28,663 | 14 | \$ (11,811) | -41.2% |
| Engineered building systems..... | 30,639 | 12 | 19,396 | 8 | 11,243 | 58.0% |
| Metal coil coating..... | 8,166 | 11 | 8,435 | 11 | (269) | -3.2% |
| Corporate..... | (13,647) | - | (15,019) | - | 1,372 | 9.1% |
| Total operating income (% of sales)..... | <u>\$ 42,010</u> | <u>10</u> | <u>\$ 41,475</u> | <u>9</u> | <u>\$ 535</u> | <u>1.3%</u> |

| | Nine Months Ended | | Nine Months Ended | | \$ | % |
|----------------------------------|--------------------------|------------------------|--------------------------|------------------------|------------------|---------------|
| | July 29, 2007 | | July 30, 2006 | | Inc/(Dec) | Change |
| | | % of Total Sales | | % of Total Sales | | |
| Sales: | | | | | | |
| Metal components..... | \$ 511,257 | 44 | \$ 555,167 | 52 | \$ (43,910) | -7.9% |
| Engineered building systems..... | 692,393 | 60 | 524,221 | 48 | 168,172 | 32.1% |
| Metal coil coating..... | 195,338 | 17 | 199,169 | 19 | (3,831) | -1.9% |
| Intersegment sales..... | (238,114) | (21) | (206,550) | (19) | (31,564) | 15.3% |
| Total net sales | <u>\$ 1,160,874</u> | <u>100</u> | <u>\$ 1,072,007</u> | <u>100</u> | <u>\$ 88,867</u> | <u>8.3%</u> |

| | | % of Sales | | % of Sales | | |
|--|------------------|---------------|------------------|---------------|-------------------|--------------|
| Operating income: | | | | | | |
| Metal components..... | \$ 38,060 | 7 | \$ 68,203 | 12 | \$ (30,143) | -44.2% |
| Engineered building systems..... | 66,682 | 10 | 39,386 | 8 | 27,296 | 69.3% |
| Metal coil coating..... | 18,570 | 10 | 18,421 | 9 | 149 | 0.8% |
| Corporate..... | (39,977) | - | (39,963) | - | (14) | 0.0% |
| Total operating income (% of sales)..... | <u>\$ 83,335</u> | <u>7</u> | <u>\$ 86,047</u> | <u>8</u> | <u>\$ (2,712)</u> | <u>-3.2%</u> |

NCI BUILDING SYSTEMS, INC.
NON-GAAP FINANCIAL MEASURES AND RECONCILIATIONS
COMPUTATION OF EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION,
AMORTIZATION AND OTHER NONCASH ITEMS ("ADJUSTED EBITDA")
(Unaudited)
(In thousands)

| | Trailing 12 Months | |
|-------------------------------|---------------------------|--------------------------|
| | July 29, 2007 | July 30, 2006 |
| Net income | \$ 66,341 | \$ 65,555 |
| Add: | | |
| Provision for income taxes | 41,926 | 43,784 |
| Interest expense | 28,978 | 21,071 |
| Depreciation and amortization | 34,074 | 27,970 |
| Non-cash FAS 123(R) | 7,427 | 7,327 |
| Adjusted EBITDA (1) | \$ 178,746 | \$ 165,707 |

(1) The Company discloses adjusted EBITDA, which is a non-GAAP measure, because it is a widely accepted financial indicator in the metal construction industry of a company's profitability, ability to finance its operations, and meet its growth plans. This measure is also used by NCI internally to make acquisition and investment decisions. Adjusted EBITDA is calculated based on the terms contained in the Company's credit agreement at the respective dates presented herein. Results of operations of businesses acquired are included in this measure for periods subsequent to the acquisition and are not included on a pro forma basis. Adjusted EBITDA should not be considered in isolation or as a substitute for net income determined in accordance with generally accepted accounting principles in the United States.

NCI BUILDING SYSTEMS, INC.
NON-GAAP FINANCIAL MEASURES AND RECONCILIATIONS
"ADJUSTED" EARNINGS PER SHARE COMPARISON

(Unaudited)

| | Fiscal Three Months Ended | |
|---|----------------------------------|--------------------------|
| | July 29, 2007 | July 30, 2006 |
| Earnings per diluted share, GAAP basis | \$ 1.02 | \$ 1.00 |
| Effect of convertible notes | 0.05 (1) | 0.06 (1) |
| "Adjusted" diluted earnings per share (A) | \$ 1.07 | \$ 1.06 |

| | Fiscal Nine Months Ended | |
|---|---------------------------------|--------------------------|
| | July 29, 2007 | July 30, 2006 |
| Earnings per diluted share, GAAP basis | \$ 1.82 | \$ 2.13 |
| Effect of convertible notes | 0.10 (1) | 0.11 (1) |
| "Adjusted" diluted earnings per share (A) | \$ 1.92 | \$ 2.24 |

(A) The Company discloses a tabular comparison of "Adjusted" earnings per diluted share, which is a non-GAAP measure because it is referred to in the text of our press releases and is instrumental in comparing the results from period to period. "Adjusted" earnings per share should not be considered in isolation or as a substitute for earnings per share as reported on the face of our statement of income.

(1) Dilutive impact for the three months ended July 29, 2007 and July 30, 2006 of 926,055 shares and 1,291,306 shares, respectively, and for the nine months ended July 29, 2007 and July 30, 2006 of 1,046,274 shares and 1,052,247 shares, respectively, of the Company's convertible notes as if they were converted during the period.

NCI Building Systems, Inc.
Reconciliation of Segment Sales to Third Party Segment Sales
(Unaudited)
(In thousands)

| | <u>3rd Qtr 2007</u> | | <u>3rd Qtr 2006</u> | | <u>Inc/(Dec)</u> | <u>%</u> <u>Change</u> | <u>YTD</u> <u>3rd Qtr 2007</u> | | <u>YTD</u> <u>3rd Qtr 2006</u> | | <u>Inc/(Dec)</u> | <u>%</u> <u>Change</u> |
|------------------------------------|---------------------|------|---------------------|------|------------------|---------------------------|-----------------------------------|------|-----------------------------------|------|------------------|---------------------------|
| Metal Components | | | | | | | | | | | | |
| Total Sales | 193,140 | 37% | 206,270 | 39% | (13,130) | -6% | 511,257 | 37% | 555,167 | 43% | (43,910) | -8% |
| Intersegment | <u>(26,849)</u> | | <u>(25,055)</u> | | (1,794) | 7% | <u>(73,063)</u> | | <u>(68,616)</u> | | (4,447) | 6% |
| Third Party Sales | 166,291 | 38% | 181,215 | 40% | (14,924) | -8% | 438,194 | 38% | 486,551 | 46% | (48,357) | -10% |
| Operating Income | 16,852 | 10% | 28,663 | 16% | (11,811) | -41% | 38,060 | 9% | 68,203 | 14% | (30,143) | -44% |
| Engineered Building Systems | | | | | | | | | | | | |
| Total | 256,086 | 49% | 250,907 | 47% | 5,179 | 2% | 692,393 | 49% | 524,221 | 41% | 168,172 | 32% |
| Intersegment | <u>(11,795)</u> | | <u>(11,346)</u> | | (449) | 4% | <u>(30,231)</u> | | <u>(29,290)</u> | | (941) | 3% |
| Third Party Sales | 244,291 | 56% | 239,561 | 54% | 4,730 | 2% | 662,162 | 57% | 494,931 | 46% | 167,231 | 34% |
| Operating Income | 30,639 | 13% | 19,396 | 8% | 11,243 | 58% | 66,682 | 10% | 39,386 | 8% | 27,296 | 69% |
| Metal Coil Coating | | | | | | | | | | | | |
| Total | 72,275 | 14% | 74,813 | 14% | (2,538) | -3% | 195,338 | 14% | 199,169 | 16% | (3,831) | -2% |
| Intersegment | <u>(49,013)</u> | | <u>(46,196)</u> | | (2,817) | 6% | <u>(134,820)</u> | | <u>(108,644)</u> | | (26,176) | 24% |
| Third Party Sales | 23,262 | 6% | 28,617 | 6% | (5,355) | -19% | 60,518 | 5% | 90,525 | 8% | (30,007) | -33% |
| Operating Income | 8,166 | 35% | 8,435 | 29% | (269) | -3% | 18,570 | 31% | 18,421 | 20% | 149 | 1% |
| Consolidated | | | | | | | | | | | | |
| Total | 521,501 | 100% | 531,990 | 100% | (10,489) | -2% | 1,398,988 | 100% | 1,278,557 | 100% | 120,431 | 9% |
| Intersegment | <u>(87,657)</u> | | <u>(82,597)</u> | | (5,060) | 6% | <u>(238,114)</u> | | <u>(206,550)</u> | | (31,564) | 15% |
| Third Party Sales | 433,844 | 100% | 449,393 | 100% | (15,549) | -3% | 1,160,874 | 100% | 1,072,007 | 100% | 88,867 | 8% |
| Operating Income | 42,010 | 10% | 41,475 | 9% | 535 | 1% | 83,335 | 7% | 86,047 | 8% | (2,712) | -3% |