



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

July 27, 2017

Steven V. Abramson  
Chief Executive Officer  
Universal Display Corporation  
375 Phillips Boulevard  
Ewing, New Jersey 08618

**Re: Universal Display Corporation  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 23, 2017  
File No. 001-12031**

Dear Mr. Abramson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief  
Office of Electronics and Machinery

cc: Justin W. Chairman, Esq.  
Morgan, Lewis & Bockius LLP