



DIVISION OF
CORPORATION FINANCE

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

November 21, 2023

Brian Millard
Chief Financial Officer
Universal Display Corporation
250 Phillips Boulevard
Ewing, New Jersey 08618

Re: Universal Display Corporation
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 23, 2023
File No. 001-12031

Dear Brian Millard:

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,

Division of Corporation Finance
Office of Manufacturing