



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 4, 2017

Via E-mail

Michael F. Biehl  
Chief Financial Officer  
Fairmount Santrol Holdings Inc.  
8834 Mayfield Road  
Chesterland, OH 44026

**Re: Fairmount Santrol Holdings Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed March 15, 2016  
File No. 001-36670**

Dear Mr. Biehl:

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/ Joel Parker

Joel Parker  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining