



DIVISION OF
CORPORATION FINANCE

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

October 24, 2017

Mail Stop 4631

Via E-mail

Paul F. DeSantis
Senior Vice President
Omnova Solutions, Inc.
25435 Harvard Road
Beachwood, Ohio 44122

Re: Omnova Solutions, Inc.
Form 10-K for Fiscal Year Ended November 30, 2016
Filed February 1, 2017
File No. 1-15147

Dear Mr. DeSantis:

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/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction