



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2010

Entegris, Inc.  
Gregory B. Graves, Chief Financial Officer  
129 Concord Road  
Billerica, MA 01821

**Re: Entegris, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Form 10-Q for the quarter ended October 2, 2010**  
**File No. 0-30789**

Dear Mr. Graves:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

You may contact Mindy Hooker at (202) 551-3732, Jeanne Baker at (202) 551-3691 or me at (202) 551-3768 with any questions.

Sincerely,

John Cash  
Branch Chief