



DIVISION OF  
CORPORATION FINANCE

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

September 25, 2018

H. Carol Bernstein  
Vice President, Secretary and General Counsel  
Cabot Microelectronics Corporation  
870 North Commons Drive  
Aurora, Illinois 60504

**Re: Cabot Microelectronics Corporation  
Registration Statement on Form S-4  
Filed September 12, 2018  
File No. 333-227301**

Dear Ms. Bernstein:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Heather Percival at 202-551-3498 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Brandon C. Price