



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

October 4, 2018

Via Facsimile

John S. Anderson
Senior Vice President and Chief Financial Officer
Knowles Corporation
1151 Maplewood Drive
Itasca, IL 60143

Re: Knowles Corporation
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 20, 2018
File No. 1-36102

Dear Mr. Anderson:

We refer you to our comment letter dated September 19, 2018 regarding potential business contacts with Syria and Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Larry Spigel
Assistant Director