

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

Mail Stop 4628

October 4, 2018

<u>Via Facsimile</u>
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 Spirgel Assistant Director