



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

February 10, 2016

Via E-mail

Mary T. Afflerbach  
Corporate Secretary and Chief Governance Officer  
Air Products & Chemicals, Inc.  
7201 Hamilton Boulevard  
Allentown, Pennsylvania 18195

**Re: Versum Materials, Inc.  
Amendment No. 1 to Registration Statement on Form 10-12B  
Filed February 02, 2016  
File No. 001-37664**

Dear Ms. Afflerbach:

We have reviewed the above-captioned filing and have the following comment.

General

1. Please include interim financial statements for the period ended December 31, 2015. Please similarly update your financial information throughout the filing. See Rule 3-12(a) of Regulation S-X.

You may contact Jeff Gordon, Staff Accountant, at (202) 551-3866 or Anne McConnell, Staff Accountant, at (202) 551-3709 if you have questions regarding comments on the financial statements and related matters. Please contact Chris Ronne, Staff Attorney, at (202) 551-6156 or me at (202) 551-3397 with any other questions.

Sincerely,

/s/ Pamela Long

*for* Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

Cc: Via E-mail  
C. Michael Chitwood, Esq.