



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

January 11, 2018

Via E-mail

Kurt P. Cummings  
Executive Vice President, Chief Financial Officer and Treasurer  
AVX Corporation  
1 AVX Boulevard  
Fountain Inn, South Carolina 29644

**Re: AVX Corporation**  
**10-K for Fiscal Year Ended March 31, 2017**  
**Filed May 19, 2017**  
**File No. 001-07201**

Dear Mr. Cummings:

We refer you to our comment letter dated December 21, 2017, regarding business contacts with Sudan and Syria. 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: Admanda Ravitz  
Assistant Director  
Division of Corporation Finance

Mike Hufnagel  
AVX Corporation