



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

DIVISION OF
CORPORATION FINANCE

March 18, 2020

Via E-mail

David A. Katz, Esq.
Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, NY 10019

**Re: AVX Corporation
Amended Schedule 13E-3 filed by AVX Corporation
Filed March 16, 2020
File No. 005-09319**

**Amended Schedule 14D-9
Filed March 16, 2020
Filed by AVX Corporation
File No. 005-09319**

Dear Mr. Katz:

We have reviewed your amended filings and we have the following comments.

Amended Schedule 14D-9

Opinion of The Special Committee's Financial Advisor, page 26

1. We reissue prior comment 6 as it related to the Selected Public Company and the Selected Precedent Transaction analyses. Please provide the underlying financial metrics for each comparable company and comparable transaction.
2. We reissue prior comment 8. Please expand your summary of Centerview's presentations in January 2020.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions