



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2023

Douglas Dietrich  
CEO  
MINERALS TECHNOLOGIES INC  
622 Third Avenue , 38th Floor  
New York, NY 10017

**Re: MINERALS TECHNOLOGIES INC**  
**10-K for the year ending December 31, 2022**  
**File No. 001-11430**

Dear Douglas Dietrich:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Industrial Applications and  
Services