



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2018

Bill Backus  
Interim Chief Financial Officer  
Balchem Corporation  
52 Sunrise Park Rd.  
New Hampton, NY 10958

**Re: Balchem Corporation**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2018**  
**Filed August 3, 2018**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed March 1, 2018**  
**File No. 001-13648**

Dear Mr. Backus:

We have completed our review of your filings. 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 Manufacturing and  
Construction