



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

August 31, 2009

Mr. Gregory B. Graves  
Chief Financial Officer, Entegris, Inc.  
3500 Lyman Boulevard  
Chaska, MN 55318

**Re: Entegris, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Definitive Proxy Statement filed April 3, 2009**  
**Form 10-Q for the quarter ended March 28, 2009**  
**File No. 1-32598**

Dear Mr. Graves:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Jeanne Baker, Asst. Chief Accountant, at (202) 551-3691, Sherry Haywood, Attorney, at (202) 551-3345, Jay Ingram, Legal Branch Chief, at (202) 551-3397 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief