

May 12, 2023

Gregory Graves  
Chief Financial Officer  
ENTEGRIS INC  
129 Concord Road  
Billerica, Massachusetts 01821

Re: ENTEGRIS INC  
Form 10-K for the  
  
Form 8-K Filed  
  
File No. 001-32598

Year Ended December 31, 2022

February 14, 2023

Dear Gregory Graves:

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 Industrial Applications and  
Services