



DIVISION OF
CORPORATION FINANCE

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

December 15, 2010

Entegris, Inc.
Gregory B. Graves, Chief Financial Officer
129 Concord Road
Billerica, MA 01821

Re: Entegris, Inc.
Form 10-K for the year ended December 31, 2009
Form 10-Q for the quarter ended October 2, 2010
File No. 0-30789

Dear Mr. Graves:

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

You may contact Mindy Hooker at (202) 551-3732, Jeanne Baker at (202) 551-3691 or me at (202) 551-3768 with any questions.

Sincerely,

John Cash
Branch Chief