



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

March 30, 2017

Via E-mail

Sean T. Smith  
Senior Vice President and Chief Financial Officer  
Photronics, Inc.  
15 Secor Road  
Brookfield, Connecticut 06804

**Re: Photronics, Inc.**  
**Form 10-K for the Fiscal Year Ended October 30, 2016**  
**Filed January 6, 2017**  
**File No. 000-15451**

Dear Mr. Smith:

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,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Richelle Burr, Esq.