

April 11, 2023

John Jordan
Chief Financial Officer
Photronics, Inc.
15 Secor Road
Brookfield , Connecticut 06804

Re: Photronics, Inc,
Form 10-K for the

Fiscal Year ended October 31, 2022

File No. 1-39063

Dear John Jordan:

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,

Division of Corporation Finance

Office of Manufacturing

cc:

Richelle Burr