



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2017

Mail Stop 4631

Via E-mail

Paul F. DeSantis  
Senior Vice President  
Omnova Solutions, Inc.  
25435 Harvard Road  
Beachwood, Ohio 44122

**Re: Omnova Solutions, Inc.**  
**Form 10-K for Fiscal Year Ended November 30, 2016**  
**Filed February 1, 2017**  
**File No. 1-15147**

Dear Mr. DeSantis:

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/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction