



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2022

Shelly M. Chadwick  
Chief Financial Officer  
Materion Corporation  
6070 Parkland Boulevard  
Mayfield Heights, Ohio 44124

**Re: Materion Corporation**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed February 17, 2022**  
**File No. 001-15885**

Dear Ms. Chadwick:

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