



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2018

Mail Stop 4631

Via Email

Mr. Manuel Bartolome Ferreyros Pena  
Chief Financial Officer  
Cementos Pacasmayo S.A.A  
Calle La Colonia 150, Urbanizacion El Vivero  
Surco, Lima  
Peru

**Re: Cementos Pacasmayo S.A.A.  
Form 20-F for Fiscal Year Ended December 31, 2016  
Filed May 1, 2017  
File No. 1-35401**

Dear Mr. Pena:

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  
Accounting Branch Chief  
Office of Manufacturing and  
Construction