



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 12, 2016

Harold C. Bevis  
President  
Xerium Technologies, Inc.  
14101 Capital Boulevard  
Youngsville, N.C. 27596

**Re: Xerium Technologies, Inc.  
Registration Statement on Form S-4  
Filed December 6, 2016  
File No. 333-214929**

Dear Mr. Bevis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Scott M. Anderegg, Attorney-Advisor at (202) 551-3342 with any questions.

Sincerely,

/s/ Lilyanna Peyser for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products