

DIVISION OF CORPORATION FINANCE

Mail Stop 3030

August 17, 2015

<u>Via Email</u> Charles D. Del Prado Chief Executive Officer ASM International N.V. Versterkerstraat 8, 1322 AP, Almere, The Netherlands

> Re: ASM International N.V. Form 20-F for the Fiscal Year ended December 31, 2014 Filed April 9, 2015 Form 20-F/A for the Fiscal Year ended December 31, 2014 Filed June 29, 2015 File No. 000-13355

Dear Mr. Del Prado:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

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

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

## Form 20-F/A for the Fiscal Year Ended December 31, 2014

## Exhibit Index

Please amend the filing to include the certifications required by Rule 13a-14(a) and 13a-14(b). Your exhibit index indicates they have been included, however we do not see the new certifications in your amended filing. Refer to Instructions for Exhibits in Form 20-F and Rule 12b-15 of Subpart A under the Securities Exchange Act of 1934 for the relevant requirements.

Charles D. Del Prado ASM International N.V. August 14, 2015 Page 2

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by ex the Commission or any person under the federal securities laws of the United States.

You may contact Li Xiao at (202) 551-4391, or Kristin Lochhead, Senior Accountant, at (202) 551-3664 with any questions. You may also reach me at (202) 551-3676.

Sincerely,

/s/ Brian Cascio

Brian Cascio Accounting Branch Chief Office of Electronics and Machinery