



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2023

Jess A. Jankowski  
President and Chief Executive Officer  
Nanophase Technologies Corporation  
1319 Marquette Drive  
Romeoville, Illinois 60446

**Re: Nanophase Technologies Corporation  
Registration Statement on Form S-1  
Filed November 21, 2023  
File No. 333-275696**

Dear Jess A. Jankowski:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Blake T. Johnson, Esq.