



DIVISION OF
CORPORATION FINANCE

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

May 31, 2024

Jess Jankowski
President
NANOPHASE TECHNOLOGIES Corp
1319 Marquette Drive
Romeoville , Illinois 60446

Re: NANOPHASE TECHNOLOGIES Corp
Form 10-K filed March 28, 2024
File No. 000-22333

Dear Jess Jankowski:

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 Industrial Applications and
Services