



DIVISION OF
CORPORATION FINANCE

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

November 1, 2018

Bill Backus
Interim Chief Financial Officer
Balchem Corporation
52 Sunrise Park Rd.
New Hampton, NY 10958

Re: Balchem Corporation
Form 10-Q for Fiscal Quarter Ended June 30, 2018
Filed August 3, 2018
Form 10-K for Fiscal Year Ended December 31, 2017
Filed March 1, 2018
File No. 001-13648

Dear Mr. Backus:

We have completed our review of your filings. 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 Manufacturing and
Construction