Matthew Garth Chief Financial Officer MINERALS TECHNOLOGIES INC 622 Third Avenue New York, NY 10017-6707

Re: MINERALS TECHNOLOGIES INC

Form 10-K for the Fiscal Year Ended December 31, 2017

Filed February 16, 2018

File No: 1-11430

Dear Mr. Garth:

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

Office of

Construction

Corporation Finance Manufacturing and