

October 23, 2023

Douglas Dietrich  
CEO  
MINERALS TECHNOLOGIES INC  
622 Third Avenue , 38th Floor  
New York, NY 10017

Re: MINERALS

TECHNOLOGIES INC

10-K for the year

ending December 31, 2022

File No. 001-11430

Dear Douglas Dietrich:

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