



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 24, 2018

Via E-mail

Jenniffer D. Deckard  
President and Chief Executive Officer  
Fairmount Santrol Holdings Inc.  
8834 Mayfield Road  
Chesterland, Ohio 44026

**Re: Fairmount Santrol Holdings Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed March 13, 2018  
File No. 001-36670**

Dear Ms. Deckard:

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,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: Gregory S. Harvey, Esq.  
Calfee, Halter & Griswold LLP