



DIVISION OF  
CORPORATION FINANCE

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

February 10, 2023

Mark McKechnie  
Chief Financial Officer, Executive Vice President and Treasurer  
ACM Research, Inc.  
42307 Osgood Road, Suite I  
Fremont, California 94539

**Re: ACM Research, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Form 10-Q for Fiscal Quarters Ended September 30, 2022**  
**File No. 001-38273**

Dear Mark McKechnie:

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 Technology