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February 1, 2021

**Via EDGAR**

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Erin Purnell  
Jay Ingram  
Dale Welcome  
John Cash

Re: **Atotech Limited**  
**Registration Statement on Form F-1 (Registration No. 333- 235928)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, we attach the requests of our client, Atotech Limited (the “*Company*”), and of the underwriters that the effective date of the Company’s Registration Statement on Form F-1 (File No. 333-235928) be accelerated to 3:00 p.m., Washington D.C. time, on February 3, 2021, or as soon as practicable thereafter. We ask, however, that the Securities and Exchange Commission staff not accelerate such effective date until we speak with you on that date.

Please direct any questions or comments regarding the foregoing to me at (202) 637-1028 or my colleague, Jason M. Licht, at (202) 637-2258.

Very truly yours,

/s/ Patrick H. Shannon

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Patrick H. Shannon  
of LATHAM & WATKINS LLP

cc: Jason M. Licht, Latham & Watkins LLP

**Atotech Limited**  
William Street, West Bromwich  
West Midlands, B70 0BG  
United Kingdom

February 1, 2021

**Via EDGAR**

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Erin Purnell  
Jay Ingram  
Dale Welcome  
John Cash

Re: **Atotech Limited**  
**Registration Statement on Form F-1 (Registration No. 333- 235928)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Atotech Limited (the "**Company**") hereby respectfully requests that the effective date of the Company's Registration Statement on Form F-1 (File No. 333-235928) be accelerated by the Securities and Exchange Commission to 3:00 p.m., Washington D.C. time, on February 3, 2021 or as soon as practicable thereafter.

\* \* \* \*

The Company requests that we be notified of such effectiveness by a telephone call to Patrick Shannon of Latham & Watkins LLP at (202) 637-1028 or to Jason Licht of Latham & Watkins LLP at (202) 637-2258 and that such effectiveness also be confirmed in writing.

Very truly yours,

Atotech Limited

/s/ Geoff Wild

Name: Geoff Wild

Title: Chief Executive Officer

cc: Josh McMorrow, Secretary and General Counsel  
Patrick H. Shannon, Latham & Watkins LLP  
Jason M. Licht, Latham & Watkins LLP

Citigroup Global Markets Inc.  
388 Greenwich Street  
New York, NY 10013

Credit Suisse Securities (USA) LLC  
Eleven Madison Avenue  
New York, NY 10011

BofA Securities, Inc.  
One Bryant Park  
New York, NY 10036

J.P. Morgan Securities LLC  
383 Madison Avenue  
New York, NY 10179

February 1, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Erin Purnell  
Jay Ingram  
Dale Welcome  
John Cash

**Re: Atotech Limited  
Registration Statement on Form F-1  
Request for Acceleration of Effective Date**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), we, as representatives of the several underwriters, hereby join in the request of Atotech Limited (the “**Registrant**”) that the Securities and Exchange Commission (the “**Commission**”) take appropriate action to cause the above-referenced Registration Statement on Form F-1 to become effective on February 3, 2021, at 3:00 PM, Eastern Time, or as soon thereafter as is practicable, or at such later time as the Registrant or its outside counsel, Latham & Watkins LLP, may orally request via telephone call to the staff of the Commission.

Pursuant to Rule 460 under the Act, we, as representatives of the several underwriters, wish to advise you that there will be distributed to each Underwriter or dealer, who is reasonably anticipated to participate in the distribution of the security, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

We, the undersigned, as representatives of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

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[Signature page follows]

Very truly yours,

Citigroup Global Markets Inc.  
Credit Suisse Securities (USA) LLC  
BofA Securities, Inc.  
J.P. Morgan Securities LLC

As representatives of the several Underwriters

Citigroup Global Markets Inc.

By: /s/ Paul Smith  
Name: Paul Smith  
Title: Managing Director

Credit Suisse Securities (USA) LLC

By: /s/ Christian M. Bradeen  
Name: Christian M. Bradeen  
Title: Managing Director

BofA Securities, Inc.

By: /s/ Greg Kelly  
Name: Greg Kelly  
Title: Managing Director

J.P. Morgan Securities LLC

By: /s/ Manoj Vemula  
Name: Manoj Vemula  
Title: Managing Director

[Signature Page to Underwriters' Acceleration Request]