



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 21, 2018

Via E-mail

Mr. Frank A. Ruperto
Chief Financial Officer
Rayonier Advanced Materials Inc.
1301 Riverplace Boulevard, Suite 2300
Jacksonville, FL 32207

**Re: Rayonier Advanced Materials Inc.
Form 10-K for Fiscal Year Ended December 31, 2017
Filed March 1, 2018
File No. 1-36285**

Dear Mr. Ruperto:

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/ W. John Cash

W. John Cash
Branch Chief
Office of Manufacturing and
Construction