

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

DIVISION OF CORPORATION FINANCE

August 7, 2024

Haitham Khouri Chief Executive Officer Perimeter Solutions, SA 28, Boulevard F.W. Raiffeisen L-2411 Luxembourg Grand Duchy of Luxembourg 352 2668 62-1

> Re: Perimeter Solutions, SA Registration Statement on Form S-4 Filed July 31, 2024 File No. 333-281134

Dear Haitham Khouri:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Jason Licht, Esq.