

Perimeter Solutions, SA
28, Boulevard F.W. Raiffeisen
L-2411 Luxembourg
Grand Duchy of Luxembourg

October 28, 2024

Via EDGAR

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

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

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration by the Securities and Exchange Commission (the "**Commission**") of the effective date of the above-referenced Registration Statement on Form S-4 (the "**Registration Statement**") of Perimeter Solutions, SA. We respectfully request that the Registration Statement become effective as of 12:00 p.m., Washington, D.C. time, on October 30, 2024, or as soon as practicable thereafter.

The Company requests that we be notified of such effectiveness by a telephone call to Jason Licht of Latham & Watkins LLP at (202) 637-2258 or, in his absence, Lucas Balchun of Latham & Watkins LLP at (202) 637-1080 and that such effectiveness also be confirmed in writing.

Very truly yours,

/s/ Kyle Sable

Name: Kyle Sable

Title: Chief Financial Officer

cc: Noriko (Nori) Yokozuka, Perimeter Solutions, SA
Jason M. Licht, Latham & Watkins LLP
Lucas Balchun, Latham & Watkins LLP