

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