

July 21, 2022

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Inessa Kessman
Senior Staff Accountant
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: ACM Research, Inc.
Form 10-K for Fiscal Year Ended December 31, 2021
Form 10-Q for Fiscal Quarter Ended March 31, 2022
File No. 001-38271

Dear Ms. Kessman:

We are submitting this letter on behalf of ACM Research, Inc. (the “*Company*”), to the staff of the Securities and Exchange Commission (the “*Staff*”) in response to the Staff’s letter dated July 12, 2022 (the “*July 12 Letter*”) regarding the Annual Report on Form 10-K for the fiscal year ended December 31, 2021 and Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2022 filed by the Company. We are in the process of preparing our responses to the Staff’s comments set forth in the July 12 Letter.

Per our July 14, 2022 telephone conversation, we hereby respectfully request an extension of the period of time for us to respond to the Staff’s comments set forth in the July 12 Letter. We would greatly appreciate the Staff’s agreement to extend the time for us to respond by 10 additional business days, to August 9, 2022.

Any questions or notifications with respect to this request should be directed to me by e-mail at Bella.Zaslavsky@klgates.com or telephone at +1 (617) 951-9054.

Sincerely,

Bella Zaslavsky

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