



DIVISION OF
CORPORATION FINANCE

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

September 11, 2018

William Dockman
Interim Chief Financial Officer
W R GRACE & CO
7500 Grace Drive
Columbia, MD 21044

Re: W R GRACE & CO
Form 10-Q for the period ended March 31, 2018
Filed May 9, 2018
File No. 1-13953

Dear Mr. Dockman:

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,

Division of Corporation Finance
Office of Manufacturing and
Construction