



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