



DIVISION OF  
CORPORATION FINANCE

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

August 27, 2021

Hudson La Force  
Chief Executive Officer  
W.R. Grace & Co.  
7500 Grace Drive  
Columbia, Maryland 21044

**Re: W.R. Grace & Co.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed May 24, 2021**  
**File No. 001-13953**

Dear Mr. La Force:

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 Life Sciences

cc: Mark Stagliano, Esq.