



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE

January 11, 2007

Room 7010

Louis S. Massimo  
Executive Vice President and Chief Financial Officer  
Arch Chemicals, Inc.  
501 Meritt Seven  
Norwalk, CT 06851

**Re: Arch Chemicals, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2006**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2006**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2006**  
**File No. 001-14601**

Dear Mr. Massimo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant