



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

December 28, 2016

Via E-Mail

Mr. Craig A. Rogerson
Chairman, President, and Chief Executive Officer
199 Benson Road
Middlebury, CT 06749

**Re: Chemtura Corporation
Preliminary Merger Proxy Statement on Schedule 14A
Filed November 4, 2016
File No. 1-15339**

Dear Mr. Rogerson:

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,

/s/ Jay E. Ingram

Jay E. Ingram
Legal Branch Chief
Office of Manufacturing and Construction

cc: Via E-Mail
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