



DIVISION OF
CORPORATION FINANCE

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

May 7, 2007

via U.S. mail and facsimile

Frank C. Sullivan, Chief Executive Officer
RPM International Inc.
2628 Pearl road
Medina, Ohio 44258

RE: RPM International Inc.
Form 10- K for the Fiscal Year Ended May 31, 2006
Filed August 10, 2006
File No. 1-14187

Dear Mr. Sullivan:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief