



DIVISION OF
CORPORATION FINANCE

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

October 19, 2010

Via U.S. Mail and Facsimile

Mr. Robert J. Zatta
Rockwood Holdings, Inc.
100 Overlook Center
Princeton, NJ 08540

**Re: Rockwood Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010**

**Definitive Proxy Statement on Schedule 14A
Filed March 26, 2010**

Dear Mr. Zatta:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director