



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

June 27, 2007

Ms. Mary Mikkelson  
Senior Vice President and Chief Financial Officer  
Tronox Incorporated  
211 North Robinson Avenue  
Oklahoma City, Oklahoma 73102

**RE: Form 10-K for Fiscal Year Ended December 31, 2006  
Form 10-Q for Quarter Ended March 31, 2007  
File No. 1-32669**

Dear Ms. Mikkelson:

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

If you have any further questions regarding our review of your filings, please direct them to Scott Watkinson, Staff Accountant, at (202) 551-3741 or, in his absence, to the Rufus Decker, Accounting Branch Chief at (202) 551-3769.

Sincerely,

John Cash  
Branch Chief