



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

November 8, 2016

Via E-mail

Mr. Barry Niziolek  
Chief Financial Officer  
Trinseo S.A.  
1000 Chesterbrook Boulevard, Suite 300  
Berwyn, PA 19312

**RE: Trinseo S.A.**  
**Form 10-K for the Year Ended December 31, 2015**  
**Filed March 11, 2016**  
**File No. 1-36473**

Dear Mr. Niziolek:

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 by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction