



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2015

Via E-mail

Frank J. Monteiro  
Chief Financial Officer  
Platform Specialty Products Corporation  
1450 Centrepark Blvd, Suite 210  
West Palm Beach, FL 33401

**Re: Platform Specialty Products Corporation  
Amendment No. 1 to Registration Statement on Form S-3  
Filed March 20, 2015  
File No. 333-202287**

Dear Mr. Monteiro:

We have reviewed your amendment and your letter dated March 20, 2015, and we have the following comments.

General

1. Please provide a marked redline with your next amendment.

Selling Stockholder, page 6

2. We note your response to comment one of our letter dated March 12, 2015. Although there may be additional steps that the stockholder is required to take pursuant to the Hart-Scott-Rodino Antitrust Improvements Act of 1976, we note that pursuant to Rule 13d-3(d)(1) of the Exchange Act the selling stockholder is currently deemed to be the beneficial owner of such shares. Please revise footnote 2 to remove the disclaimer of beneficial ownership.

Frank J. Monteiro  
Platform Specialty Products Corporation  
March 26, 2015  
Page 2

Please contact Asia Timmons-Pierce, Staff Attorney, at (202) 551-3754 or Erin Jaskot, Staff Attorney, (202) 551-3442 with any questions.

Sincerely,

/s/ Erin K. Jaskot, *for*

Pamela Long  
Assistant Director

cc: Donn Beloff (*via e-mail*)  
Greenberg Traurig, P.A.