



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

July 22, 2016

Via E-Mail

Mr. Sanjiv Khattri  
Chief Financial Officer  
Platform Specialty Products Corporation  
1450 Centrepark Boulevard, Suite 210  
West Palm Beach, Florida 33401

**Re: Platform Specialty Products Corporation  
Form 10-K for the Year Ended December 31, 2015  
Filed March 11, 2016  
File No. 1-36272**

Dear Mr. Khattri:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction

Cc: John E. Capps  
General Counsel and Secretary  
Platform Specialty Products Corporation