

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

Mail Stop 4631

July 11, 2017

Via E-mail

John P. Connolly, Chief Financial Officer Platform Specialty Products Corporation 1450 Centrepark Blvd, Suite 210 West Palm Beach, FL 33401

**Re:** Platform Specialty Products Corporation

Form 10-K for the year ended December 31, 2016

Filed March 13, 2017 File No. 1-36272

Dear Mr. Connolly:

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 of action by the staff.

Sincerely,

/s/ Melissa N. Rocha for

John Cash Branch Chief - Office of Manufacturing & Construction