



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

February 8, 2019

Via E-mail

John P. Connolly
Chief Financial Officer
Element Solutions Inc
Merritt View Plaza
383 Main Avenue
Norwalk, CT 06851

**Re: Platform Specialty Products Corporation
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 28, 2018
File No. 1-36272**

Dear Mr. Connolly:

We refer you to our comment letter dated December 18, 2018, regarding business contacts with North Korea, Syria and Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director