



DIVISION OF
CORPORATION FINANCE

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

August 31, 2021

Philip Wieland
Chief Executive Officer
Diversey Holdings, Ltd.
1300 Altura Road, Suite 125
Fort Mill, SC 29708

Re: Diversey Holdings, Ltd.
Draft Registration Statement on Form S-1
Submitted August 25, 2021
CIK No. 0001831617

Dear Mr. Wieland:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Alexander M. Schwartz, Esq.