



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 21, 2007

Allen A. Spizzo
Vice President and Chief Financial Officer
Hercules, Inc.
1313 North Market Street
Wilmington, Delaware 19894-0001

Re: Hercules, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Form 10-K/A Filed March 7, 2007
File No. 1-496

Dear Mr. Spizzo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief