



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

April 19, 2006

**via U.S. mail and facsimile**

Dennis M. Loughran  
Vice President, Finance and Chief Financial Officer  
Rogers Corporation  
One Technology Drive  
Rogers, Connecticut 06263-0188

**Re: Rogers Corporation  
Form 10-K for the Fiscal Year Ended January 2, 2005  
Filed March 18, 2005  
Forms 10-Q for the Fiscal Quarters Ended April 3, 2005, July 3, 2005  
and October 2, 2005  
File No. 1-4347**

Dear Mr. Middleton:

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 Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Anne McConnell at (202) 551-3709, or me at (202) 551-3255.

Sincerely,

Nili Shah  
Accounting Branch Chief