



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

June 17, 2008

Raj L. Gupta, Chief Executive Officer
Rohm and Haas Company
100 Independence Mall West
Philadelphia, PA 19106

Re: Rohm and Haas Company
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 21, 2008
Definitive Proxy Statement
Filed March 19, 2008
File No. 001-03507

Dear Mr. Gupta:

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

Sincerely,

Pamela A. Long
Assistant Director