



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

June 15, 2007

Merrick Kerr  
Chief Financial Officer  
Rentech, Inc.  
10877 Wilshire Boulevard, Suite 710  
Los Angeles, California 90024

**RE: Rentech, Inc.  
Form 10-K for Fiscal Year Ended September 30, 2006  
Forms 10-Q for the Fiscal Quarters Ended December 31, 2006 and  
March 31, 2007  
File No. 1-15795**

Dear Mr. Kerr:

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 Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief