



DIVISION OF  
CORPORATION FINANCE

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

April 18, 2011

D. Hunt Ramsbottom  
Chief Executive Officer and President  
Rentech, Inc.  
10877 Wilshire Boulevard, Suite 600  
Los Angeles, CA 90024

**Re: Rentech, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2010**  
**Filed December 14, 2010**  
**Form 10-K/A for the Fiscal Year Ended September 30, 2010**  
**Filed January 28, 2011**  
**File No. 001-15795**

Dear Mr. Ramsbottom:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lauren Nguyen  
Attorney-Advisor