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Craig A. Rogerson
President and
Chief Executive Officer

October 31, 2005

Mr. Jonathan G. Katz
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-9303

RE: File Number S7-08-05

Dear Mr. Katz:

Hercules Incorporated ("Hercules") supports the recent Securities and Exchange Commission (the "SEC") proposal to permanently delay the implementation of the final phase-in of its rule regarding Acceleration of Periodic Report Filing Dates for large accelerated filers and retain the current filing deadline of 40 days for quarterly reports on Form 10-Q. We also recommend that the current filing deadline of 75 days for annual reports on Form 10-K be permanently retained and would urge that it not be accelerated to 60 days.

We applaud the SEC's efforts to improve the quality and timeliness of financial information provided to investors. However, as the SEC has noted, there is a balance between the market's demand for more timely information and the time required for filers to prepare accurate information without undue burden. The U.S. GAAP reporting and disclosure requirements for a public company are complex and continue to escalate. Concurrently, the Sarbanes-Oxley Act of 2002 and the current NYSE listing standards have increased the obligations on corporations with respect to the accuracy of periodic filings. Preparation of accurate financial information that is fully compliant with these requirements and also balanced and transparent requires adequate time for thoughtful review and consideration.

We believe a further acceleration of the reporting deadlines may diminish the quality of the financial information provided. Additionally, we believe shortening the existing filing deadlines will place an undue burden on those involved in the filing process, including members of Audit Committees and Board of Directors, many of whom serve on multiple Boards and Audit Committees. As the complexity and volume of disclosure obligations increase, the review at the end of the process is critically important. We believe that providing ample time for this review is more beneficial than accelerating the filing schedule.

We believe that an appropriate balance between the needs of the market and the obligations of filers has been substantially achieved with the current SEC reporting deadlines.

Sincerely,

/S/ Craig A. Rogerson
President & Chief Executive Officer