



DIVISION OF  
CORPORATION FINANCE

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

March 24, 2015

Via E-mail

Michael F. Finn  
Senior Vice President, General Counsel and Corporate Secretary  
Axalta Coating Systems Ltd.  
Two Commerce Square  
2001 Market Street, Suite 3600  
Philadelphia, Pennsylvania 19103

**Re: Axalta Coating Systems Ltd.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed March 23, 2015  
File No. 333-202812**

Dear Mr. Finn:

We have reviewed your amended registration statement and have the following comment.

General

1. We note that you have filed a form of underwriting agreement as Exhibit 1.1 to your registration statement and that Exhibit 1.1 makes references to, but does not include as Exhibit A, the form of lock-up agreement. Please refile Exhibit 1.1 to include the form of lock-up agreement as an exhibit thereto.

Please contact Kamyar Daneshvar, Staff Attorney at (202) 551-3787 or me at (202) 551-3397 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief

cc: Patrick H. Shannon (*via e-mail*)  
Latham & Watkins LLP