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November 5, 2014

VIA EDGAR AND OVERNIGHT DELIVERY

Jay Ingram
Legal Branch Chief
Division of Corporation Finance
United States Securities and Exchange Commission
100 F St., N.E.
Washington, D.C. 20549

**Re: Axalta Coating Systems Ltd.
Amendment No. 3 to Registration Statement on Form S-1
Filed October 30, 2014
File No. 333-198271**

Dear Mr. Ingram:

On behalf of our client, Axalta Coating Systems Ltd., a Bermuda exempted limited liability company (the “*Company*”), and pursuant to the applicable provisions of the Securities Act of 1933, as amended, and the rules promulgated thereunder, we are transmitting this letter in response to the comment received from the staff (the “*Staff*”) of the Securities and Exchange Commission by letter dated November 4, 2014 with respect to the above-captioned Registration Statement on Form S-1 of the Company.

The numbered paragraph in italics below sets forth the Staff’s comment together with the Company’s response. For the Staff’s convenience, we are also sending, by courier, copies of this letter.

General

1. *We note that you have presented preliminary financial results for the quarter ended September 30, 2014. Please confirm that if the financial statements for this period are available or become available prior to the effective date of the registration statement, you will include them in the filing.*

Response: The Company respectfully notes the Staff’s comment and advises the Staff that its financial closing procedures for the quarter ended September 30, 2014 are not complete and it believes these financial statements will not become available prior to the effective date of the Registration Statement; however, the Company confirms that if such financial statements become available prior to the effective date of the Registration Statement, it will include them in the filing.

November 5, 2014

Page 2

LATHAM & WATKINS LLP

We hope that the foregoing has been responsive to the Staff's comments and look forward to resolving any outstanding issues as quickly as possible. Please do not hesitate to contact me at (202) 637-1028 or my colleague, Jason M. Licht, at (202) 637-2258 with any questions or further comments you may have regarding this filing or if you wish to discuss the above.

Sincerely,

/s/ Patrick H. Shannon

Patrick H. Shannon
of LATHAM & WATKINS LLP

Enclosures

cc: (via email)

Charles W. Shaver of Axalta Coating Systems Ltd.
Robert W. Bryant of Axalta Coating Systems Ltd.
Michael F. Finn of Axalta Coating Systems Ltd.
Kamyar Daneshvar
Jeff Gordon
Jeanne Baker
Jason Licht of Latham & Watkins LLP