

Axalta Coating Systems Ltd.  
Two Commerce Square  
2001 Market Street  
Suite 3600  
Philadelphia, PA 19103

November 6, 2014

**VIA EDGAR CORRESPONDENCE**

The Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Kamyar Daneshvar, Attorney Advisor

Re: Axalta Coating Systems Ltd. Registration Statement on Form S-1 File No. 333-198271

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, the undersigned, Axalta Coating Systems Ltd. (the "Company"), hereby requests acceleration of the effective date of the Registration Statement on Form S-1 File No. 333-198271, as amended, so that it may become effective at 10:00 a.m. on Monday, November 10, 2014 or as soon thereafter as practicable. The Company hereby acknowledges its responsibilities under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the above-referenced Registration Statement. Please call Jason M. Licht of Latham & Watkins LLP at (202) 637-2258 to provide notice of effectiveness.

In connection with the Company's request for acceleration of the effective date of the Registration Statement referred to above, the Company, its officers and directors acknowledge the following:

- should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,  
Axalta Coating Systems Ltd.

By: /s/ Robert W. Bryant

Name: Robert W. Bryant

Title: Executive Vice President and Chief Financial Officer

cc: Charles W. Shaver of Axalta Coating Systems Ltd.  
Michael F. Finn of Axalta Coating Systems Ltd.  
Patrick H. Shannon of Latham & Watkins LLP  
Jason M. Licht of Latham & Watkins LLP