

March 24, 2015

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

FIRM / AFFILIATE OFFICES

Abu Dhabi	Milan
Barcelona	Moscow
Beijing	Munich
Boston	New Jersey
Brussels	New York
Century City	Orange County
Chicago	Paris
Doha	Riyadh
Dubai	Rome
Düsseldorf	San Diego
Frankfurt	San Francisco
Hamburg	Shanghai
Hong Kong	Silicon Valley
Houston	Singapore
London	Tokyo
Los Angeles	Washington, D.C.
Madrid	

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. 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 March 24, 2015 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.

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.*

Response: The Company respectfully notes the Staff’s comment and has re-filed a form of underwriting agreement as Exhibit 1.1 to the Registration Statement, which includes the form of lock-up agreement as an exhibit thereto, in response to the Staff’s comment.

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)

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