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LATHAM & WATKINS LLP

August 4, 2016

VIA EDGAR CORRESPONDENCE

Mr. John Cash, Accounting Branch Chief
Office of Manufacturing and Construction
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE, Mail Stop 4631
Washington, DC 20549

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Re: Axalta Coating Systems Ltd.
Form 10-K for the Year Ended December 31, 2015
Filed February 29, 2016
Definitive Proxy Statement on Schedule 14A
Filed March 22, 2016
Item 2.02 Form 8-K
Filed April 28, 2016
File No. 1-36733

Dear Mr. Cash:

On behalf of Axalta Coating Systems Ltd. (the "Company"), we are responding to your letter dated July 25, 2016 with respect to the above-referenced filings. Pursuant to my telephone conversation with Jeffrey Gordon of the Staff of the Division of Corporation Finance on August 3, 2016, the Company hereby confirms its expectation that, on or about August 12, 2016, it will provide its response to the comments of the Staff of the Division of Corporation Finance.

If you have any questions or comments with regard to these responses or other matters, please call the undersigned at (202) 637-1028.

Very truly yours,

/s/ Patrick H. Shannon

Patrick H. Shannon
of LATHAM & WATKINS LLP

cc: Robert W. Bryant of Axalta Coating Systems Ltd.
Michael F. Finn of Axalta Coating Systems Ltd.