



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

November 8, 2016

Via E-mail

Mr. Robert W. Bryant  
Executive Vice President and Chief Financial Officer  
Axalta Coating Systems Ltd.  
Two Commerce Square  
2001 Market Street, Suite 3600  
Philadelphia, PA 19103

**RE: Axalta Coating Systems Ltd.  
Form 10-K for the Year Ended December 31, 2015  
Filed February 29, 2016  
File No. 1-36733**

Dear Mr. Bryant:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction