

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 19, 2006

## via U.S. mail and facsimile

Dennis M. Loughran Vice President, Finance and Chief Financial Officer Rogers Corporation One Technology Drive Rogers, Connecticut 06263-0188

**Re:** Rogers Corporation

Form 10-K for the Fiscal Year Ended January 2, 2005

**Filed March 18, 2005** 

Forms 10-Q for the Fiscal Quarters Ended April 3, 2005, July 3, 2005

and October 2, 2005

File No. 1-4347

Dear Mr. Middleton:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Anne McConnell at (202) 551-3709, or me at (202) 551-3255.

Sincerely,

Nili Shah Accounting Branch Chief