



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

September 13, 2006

Dennis M. Loughran  
Vice President, Finance and Chief Financial Officer  
Rogers Corporation  
P.O. Box 188  
One Technology Drive  
Rogers, Connecticut 06263-0188

**Re: Rogers Corporation  
Form 10-K for the Fiscal Year Ended January 1, 2006  
Filed March 31, 2006  
File No. 1-4347**

Dear Mr. Loughran:

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, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Nili Shah  
Accounting Branch Chief