

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

## VIA FACSIMILE AND U.S. MAIL

September 12, 2007

Mr. Pascal Bouchiat Group Executive Vice President and Chief Financial Officer Rhodia Immeuble Coeur Defense, Tour A 110 Esplanade Charles de Gaulle 92400 Courbevoie, France

> Re: Form 20-F for Fiscal Year Ended December 31, 2006 Filed March 30, 2007 File No. 1-14838

Dear Mr. Bouchiat:

We have completed our review of your Form 20-F 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 Scott Watkinson, Staff Accountant, at (202) 551-3741 or, in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker Branch Chief