

James Hardie Industries SE  
Atrium, 8<sup>th</sup> floor  
Strawinskylaan 3077  
1077 ZX Amsterdam, The Netherlands

April 19, 2010

VIA EDGAR

Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Jay Ingram  
Mail Stop 4561

Re: James Hardie Industries SE  
Registration Statement on Form F-4 (File No. 333-165531)

Ladies and Gentlemen:

James Hardie Industries SE (the "Company") respectfully requests, pursuant to Rule 461 of the Securities Act of 1933, as amended, that the effective date of the Registration Statement on Form F-4, as amended, referenced above, filed on April 13, 2010, be accelerated by the Securities and Exchange Commission (the "Commission") to 4:00 p.m. (Eastern Daylight Time) on Wednesday, April 21, 2010, or as soon as practicable thereafter.

The Company hereby acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
  - the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
  - the Company may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.
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The Company respectfully requests that it be notified of such effectiveness by a telephone call to the Company's counsel, Michael Gizang of Skadden, Arps, Slate, Meagher & Flom LLP, at (212) 735-2704 and that such effectiveness also be confirmed in writing.

Very truly yours,

JAMES HARDIE INDUSTRIES SE

By: /s/ Paul A. Bokota

Name: Paul A. Bokota

Title: Authorized Person