



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

November 9, 2007

VIA U.S. MAIL and FACSIMILE

Mr. James V. Agnello
Chief Financial Officer
Clariant, Inc.
31 Columbia
Aliso Viejo, CA 92656

RE: Clariant, Inc.
Form 10-K for the fiscal year ended December 31, 2006
Filed March 27, 2007
File No. 000-22677

Dear Mr. Agnello:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant