



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

July 30, 2009

By U.S. mail and facsimile

Mr. Raymond J. Land
Chief Financial Officer
Clariant, Inc.
31 Columbia
Aliso Viejo, CA 92656-1460

Re: Clariant, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 19, 2009 and amended April 30, 2009
File No. 000-22677

Dear Mr. Land:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief
Accountant
Office of Beverages, Apparel
and Health Care Services