



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 18, 2009

Mr. Ron Andrews  
Chief Executive Officer  
Clariant, Inc.  
31 Columbia  
Aliso Viejo, CA 92656

**RE: Clariant, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-160136**  
**Filed July 13, 2009**

Dear Mr. Andrews:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

Cc: Shivbir Grewal  
Fax: (949) 725-4100