



DIVISION OF
CORPORATION FINANCE

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

March 8, 2011

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

Re: Clariant, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 16, 2010
File No. 0-022677

Dear Mr. Andrews:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ John Reynolds

John Reynolds
Assistant Director

cc: Ronald Andrews
Fax: (949) 425-5865