



DIVISION OF  
CORPORATION FINANCE

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

July 26, 2010

*Via U.S. Mail and Facsimile (314) 674-8425*

James M. Sullivan  
Executive Vice President and Chief Financial Officer  
Solutia Inc.  
575 Maryville Centre Drive  
P.O. Box 66760  
St. Louis, Missouri 63166-6760

**Re: Solutia Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 18, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 9, 2010**  
**File No. 001-13255**

Dear Mr. Sullivan:

We have reviewed your letter dated July 13, 2010 and have the following comment.

Definitive Proxy Statement

Compensation Discussion and Analysis, page 17

Administration of the Executive Compensation Program, page 18

We note your response to comment six in our letter dated June 29, 2010. As previously requested, with respect to benchmarked compensation, please confirm that in future filings you will disclose where actual compensation fell for each named executive officer with respect to the targeted percentile or range.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence, Dietrich King, Senior Attorney at (202) 551-3338 with any questions.

Sincerely,

Pamela Long  
Assistant Director