



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 11, 2008

**via U.S. mail and facsimile**

Mr. Michael E. Hicks  
Senior Vice President and Chief Financial Officer  
OMNOVA Solutions Inc.  
175 Ghent Road  
Fairlawn, OH 44333-3300

**RE: OMNOVA Solutions Inc.  
Form 10-K for the Fiscal Year Ended November 30, 2006  
Filed January 26, 2007  
Form 10-K Amendment No. 1 for the Fiscal Year  
Ended November 30, 2006  
Filed March 23, 2007  
Form 10-Q for the Fiscal Quarter Ended August 31, 2007  
Filed September 28, 2007  
File No. 001-15147**

Dear Mr. Hicks:

We have completed our review of these filings and have no further comments at this time.

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Dorine Miller, Financial Analyst, at (202) 551-3711 or, in her absence, Pamela Long, Assistant Director, at (202) 551-3765. Please contact Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Tracey Houser, Staff Accountant, at (202) 551-3736, or to the undersigned at (202) 551-3355 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Terence O'Brien  
Accounting Branch Chief