



DIVISION OF
CORPORATION FINANCE

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

October 19, 2009

By U.S. mail and facsimile to (330) 869-4410

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

RE: OMNOVA Solutions Inc.
Form 10-K for the fiscal year ended November 30, 2008
File No. 1-15147

Dear Mr. Hicks:

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

Sincerely,

Terence O'Brien
Branch Chief