



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

August 3, 2017

Via E-mail

Mr. Stephen E. Tremblay, Chief Financial Officer  
Kraton Corporation  
15710 John F. Kennedy Blvd.  
Houston, TX 77032

**Re: Kraton Corporation**  
**Form 10-K for the year ended December 31, 2016**  
**Filed February 28, 2017**  
**File No. 1-34581**

Dear Mr. Tremblay:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ John Cash

John Cash  
Branch Chief  
Office of Manufacturing and  
Construction