



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