



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

April 20, 2010

Mr. Randy C. Martin  
Executive Vice President and Chief Financial Officer  
Spartech Corporation  
120 S. Central Avenue, Suite 1700  
Clayton, MI 63105

**Re: Spartech Corporation**  
**Form 10-K for the year ended October 31, 2009**  
**Definitive Proxy Statement on Schedule 14A filed January 19, 2010**  
**Form 10-Q for the quarterly period ended January 30, 2010**  
**File No. 1-5911**

Dear Mr. Martin:

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

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Hagen Ganem, Attorney, at (202) 551-3330, Craig Slivka, Special Counsel, at (202) 551-3729 or to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Sr. Asst. Chief Accountant