



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 7, 2009

Mr. Kenneth L. Dumas  
Chief Financial Officer  
Chase Corporation  
26 Summer Street  
Bridgewater, MA 02324

**RE: Chase Corporation**  
**Form 10-K for the year ended August 31, 2008**  
**Filed November 14, 2008**

Dear Mr. Dumas:

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

Sincerely,

/s/ Larry Spigel  
Assistant Director