



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2011

**Via U.S. Mail and Facsimile (212) 878-1877**

Joseph C. Muscari, Chief Executive Officer  
Minerals Technologies Inc.  
The Chrysler Building  
405 Lexington Avenue  
New York, New York 10174-0002

**Re: Minerals Technologies Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Definitive Proxy Statement on Schedule 14A  
File No. 001-11430**

Dear Mr. Muscari:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela Long  
Assistant Director