



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2010

James E. Hurlbutt, Vice President and Chief Financial Officer  
Stepan Company  
Edens and Winnetka Road  
Northfield, Illinois 60093

**Re: Stepan Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Definitive Proxy Statement on Schedule 14A**  
**File No. 001-05581**

Dear Mr. Hurlbutt:

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

Sincerely,

Pamela Long  
Assistant Director