



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

August 27, 2009

**via U.S. mail and facsimile**

John A. Sorel, Chief Financial Officer  
Minerals Technologies Inc.  
405 Lexington Avenue  
New York, New York 10174-0002

**RE: Minerals Technologies Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 26, 2009  
Definitive Proxy Statement on Schedule 14A  
Filed April 6, 2009  
Forms 10-Q for the Fiscal Quarters Ended March 29, 2009 and  
June 28, 2009  
File No. 1-11430**

Dear Mr. Sorel:

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 further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691, or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters. For other comments, please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728, or in his absence, Jay E. Ingram, Legal Branch Chief, at (202) 551-3397.

Sincerely,

Terence O'Brien  
Accounting Branch Chief