

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 5, 2007

## via U.S. mail and facsimile

John A. Sorel Senior Vice President - Finance and 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, 2005 Filed March 8, 2006 Forms 10-Q for the fiscal quarters ended April 2, 2006, July 2, 2006 and October 1, 2006 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, Al Pavot at (202) 551-3738 or me at (202) 551-3355.

Sincerely,

Terence O'Brien Accounting Branch Chief