

December 15, 2010

Ms. Pamela Long  
Assistant Director  
Division of Corporate Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-4631

**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 Ms. Long:

Confirming our telephone conversation with Ms. Chambre Malone with respect to your letter to Mr. Muscari dated December 1, 2010, we understand that Minerals Technologies Inc. will have an extension of time to respond to your letter, which response was otherwise due today, December 15, 2010. We will aim to respond by December 30, 2010 and will in any event respond on or prior to January 7, 2011.

Very truly yours,

/s/ Thomas J. Meek

Thomas J. Meek  
Vice President, General Counsel and Secretary

Cc: Ms. Chambre Malone, Staff Attorney

