



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

October 23, 2008

Mr. James M. Sullivan  
Solutia, Inc  
575 Maryville Centre Drive  
P.O. Box 66760  
St. Louis, Missouri 63166-6760

**RE: Solutia Inc.  
Form 10-K for the fiscal year ended December 31, 2007  
Filed February 27, 2008  
File #1-13255**

Dear Mr. Sullivan:

We have reviewed your response letter dated September 30, 2008 and have the following additional comments.

Form 10-Q for the quarterly period ended June 30, 2008  
Note 12. Debt Obligations, page 25

1. We note your response to our prior comment three. Given that you will continue to have a significant debt balance, please revise future filings to disclose your belief that the likelihood of default on your Financing Agreements is remote, if applicable.

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Mr. James M. Sullivan

October 23, 2008

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If you have any further questions regarding our review of your filings, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief