



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

May 2, 2007

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

Mr. Leroy M. Ball  
Chief Financial Officer  
Calgon Carbon Corporation  
P.O. Box 717  
Pittsburgh, PA 15230-0717

**RE: Calgon Carbon Corporation  
Form 10-K for the Year Ended December 31, 2005  
Filed March 30, 2006  
Form 10-K/A for the Year Ended December 31, 2005  
Filed April 25, 2007  
File No. 001-10776**

Dear Mr. Ball:

We have completed our review of these 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 Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief