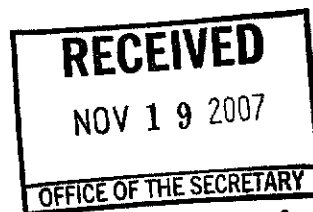


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CHAIRMAN'S
CORRESPONDENCE UNIT

**SENSIENT**

Kenneth P. Manning
Chairman
and
Chief Executive Officer

Sensient Technologies Corporation
777 East Wisconsin Avenue
Milwaukee, WI 53202-5304
Tel 414 271-6755

November 12, 2007

Ms. Nancy N. Morris
Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

Senator Herb Kohl
330 Hart Senate Office Building
Washington DC 20510

Senator Russell D. Feingold
506 Hart Senate Office Building
Washington DC 20510

The Honorable Gwen Moore
1239 Longworth HOB
Washington, DC 20515-4904

The Honorable Paul Ryan
1113 Longworth HOB
Washington, DC 20515-4901

The Honorable Tammy Baldwin
2446 Rayburn HOB
Washington, DC 20515-4902

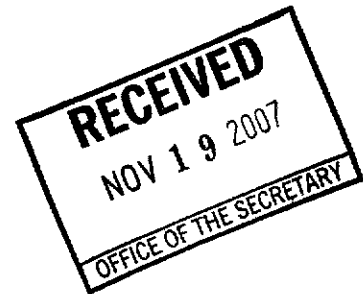
The Honorable Ron Kind
1406 Longworth HOB
Washington, DC 20515-4903

The Honorable F. James Sensenbrenner Jr.
2449 Rayburn HOB
Washington, DC 20515-4905

The Honorable Thomas E. Petri
2462 Rayburn HOB
Washington, DC 20515-4906

The Honorable David R. Obey
2314 Rayburn HOB
Washington, DC 20515-4907

The Honorable Steve Kagen
1232 Longworth HOB
Washington, DC 20515-4908



Ladies and Gentlemen:

Sensient Technologies Corporation is a leading global manufacturer and marketer of colors, flavors and fragrances, employing advanced technologies to develop specialty food and beverage systems, cosmetic and pharmaceutical ingredient systems and specialty chemicals for ink jet inks, display imaging systems and other applications. We believe that additional public disclosure and transparency regarding stock loans and short-selling transactions would serve public companies and their shareholders, and the U.S. securities markets as a whole.

We acknowledge the SEC's recent amendments to Regulation SHO to eliminate the grandfather provision, and the SEC's proposal for further amendments to eliminate the options market maker exception to Regulation SHO's general requirements about short-selling transactions. We believe, however, that additional disclosures about the securities that have been loaned by the owners to third parties and about short-selling transactions by those third parties would be beneficial to public companies and the securities markets in several important ways:

- These disclosures would support and facilitate efforts to ensure that the voting rights of loaned securities are exercised only by the appropriate party, thereby reducing the "empty voting" and "over voting" concerns that were addressed at the SEC sponsored round table on proxy voting mechanics held May 24, 2007.
- These disclosures can provide context for otherwise potentially misleading statements by participants in the securities markets. Just as holders of "long" positions can have an incentive to promote optimism about a security, short-sellers can have an economic incentive to drive the market price of the underlying securities down. Increasing transparency about these incentives serves the investing public.

We believe that these reforms can be accomplished by the SEC under existing legislative authority through relatively minor revisions or reinterpretations of the requirements of Form 13F:

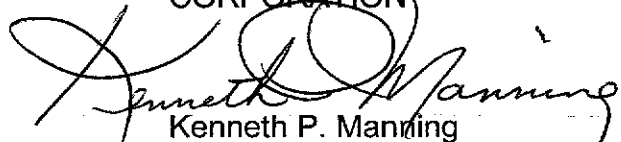
- Form 13F filings should report both long positions and short positions. As you know, the SEC's current position is that filers are required to report only the long position. As is currently the case, short positions in a security should not be subtracted from long positions when filing the report.
- Form 13F should indicate not only securities that the filer owns, but also (separately) securities that the filer has borrowed from or loaned to a third party.

Although we believe the SEC already has statutory authority to implement these recommended reforms, we also believe Congress should consider amending Section 13(f) of the Securities Exchange Act (the section that mandates the public filings on Form 13F) to expressly require that filers include the additional information about short positions and about borrowed or loaned securities as described above.

We acknowledge that legitimate short-selling plays an important role in our capital markets. We believe, however, that increased transparency and disclosure regarding the securities borrowed from or loaned to third parties and short sales of securities will serve our capital markets without hindering legitimate short-selling and the benefits it can provide.

Sincerely,

SENSIENT TECHNOLOGIES
CORPORATION



Kenneth P. Manning
Chairman and Chief Executive Officer

cc: Christopher Cox, SEC Chairman
Paul S. Atkins, SEC Commissioner
Annette L. Nazareth, SEC Commissioner
Kathleen L. Casey, SEC Commissioner