



DIVISION OF
CORPORATION FINANCE

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

January 12, 2011

Warren B. Kanders, Principal Executive Officer
Clarus Corporation
2084 EAST, 3900 South
Salt Lake City, OR 84124

Re: Clarus Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
File No.: 0-24277

Dear Mr. Kanders:

We have completed our review of your Form 10-K for Fiscal Year Ended December 31, 2009 and have no further comments at this time.

Sincerely,
John Reynolds

Assistant Director
Office of Beverages, Apparel and
Health Care Services

cc: Robert Lawrence
Via facsimile to (212) 245-3009