

SPARTECH CORP  
Form SC 13G  
February 08, 2011  
DOCUMENT TYPE SC 13G  
TEXT

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
SCHEDULE 13G  
Under the Securities Exchange Act of 1934

Name of Issuer: SPARTECH CORP

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Title of Class  
of Securities: Common Stock

CUSIP Number: 847220209

1) NAME AND I.R.S. IDENTIFICATION NO. OF REPORTING PERSON

Prudential Financial, Inc. 22-3703799

2.) MEMBER OF A GROUP: (a) N/A  
(b) N/A

3) SEC USE ONLY:

4) PLACE OF ORGANIZATION: New Jersey

NUMBER OF SHARES BENEFICIALLY OWNED BY REPORTING PERSON WITH:

5) Sole Voting Power: 58,000 See Exhibit A  
6) Shared Voting Power: 96,383 See Exhibit A  
7) Sole Dispositive Power: 58,000 See Exhibit A  
8) Shared Dispositive Power: 1,726,311 See Exhibit A

9) AGGREGATE AMOUNT BENEFICIALLY OWNED:  
1,784,311 See Exhibit A

10) AGGREGATE AMOUNT IN ROW (9) EXCLUDES SHARES: Not Applicable

11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9):  
5.8 See Exhibit A

12) TYPE OF REPORTING PERSON: HC

ITEM 1(a). NAME OF ISSUER:

SPARTECH CORP

ITEM 1(b). ADDRESS OF ISSUER'S EXECUTIVE OFFICES:

SPARTECH CORP 120 S CENTRAL AVE STE 1700 CLAYTON , MO 63105

ITEM 2(a). NAME OF PERSON FILING:

Prudential Financial, Inc.

ITEM 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE:

751 Broad Street  
Newark, New Jersey 07102-3777

ITEM 2(c). CITIZENSHIP:

New Jersey

ITEM 2(d). TITLE OF CLASS OF SECURITIES:

Common Stock

ITEM 2(e). CUSIP NUMBER:

847220209

ITEM 3. The Person filing this statement is a Parent Holding Company as defined in Section 240.13d-1(b)(1)(ii)(G) of the Securities Exchange Act of 1934.

ITEM 4. OWNERSHIP:

(a) Number of Shares

Beneficially Owned: 1,784,311 See Exhibit A

(b) Percent of Class: 5.8

(c) Powers	No. Of Shares
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Sole power to vote or to direct the vote	58,000 See Exhibit A
Shared power to vote or to direct the vote	96,383 See Exhibit A
Sole power to dispose or to direct disposition	58,000 See Exhibit A

Shared power to dispose 1,726,311 See Exhibit A  
or to direct disposition

ITEM 5. OWNERSHIP OF 5% OR LESS OF A CLASS:

Not Applicable

ITEM 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON:

See Exhibit A

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE ULTIMATE PARENT COMPANY:

See Exhibit A

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

ITEM 10. CERTIFICATION:

By signing below, Prudential Financial, Inc. certifies that, to the best of its knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

The filing of this statement should not be construed as an admission that Prudential Financial, Inc. is, for purposes of Sections 13 or 16 of the Securities Exchange Act of 1934, the beneficial owner of such shares.

SIGNATURE

After reasonable inquiry and to the best of its knowledge and belief, Prudential Financial, Inc. certifies that the information set forth in this

statement is true, complete and correct.

PRUDENTIAL FINANCIAL, INC.

By: Richard Baker  
Second Vice President

Date: 02/08/2011  
As of: 12/31/2010

Exhibit A  
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**ITEM 6. OWNERSHIP:**

Prudential Financial, Inc. through its beneficial ownership of the Prudential Insurance Company of America ("PICOA") may be deemed to presently hold 56,400 shares of Issuer's common stock for the benefit of PICOA's general account.

Prudential Financial, Inc. may be deemed the beneficial owner of securities beneficially owned by the Item 7 listed entities and may have direct or indirect voting and/or investment discretion over 1,727,911 shares which are held for it's own benefit or for the benefit of its clients by its separate accounts, externally managed accounts, registered investment companies, subsidiaries and/or other affiliates. Prudential Financial, Inc. is reporting the combined holdings of these entities for the purpose of administrative convenience.

These shares were acquired in the ordinary course of business, and not with the purpose or effect of changing or influencing control of the Issuer. The filing of this statement should not be construed as an admission that Prudential Financial, Inc. is, for the purposes of Sections 13 or 16 of the Securities Exchange Act of 1934, the beneficial owner of these shares.

**ITEM 7. IDENTIFICATION/CLASSIFICATION:**

Prudential Financial, Inc. is a Parent Holding Company and the direct or indirect parent of the following Registered Investment Advisers and Broker Dealers:

<b>The Prudential Insurance Company of America</b>	<b>IC,IA</b>
<b>Prudential Investment Management, Inc.</b>	<b>IA</b>
<b>Jennison Associates LLC</b>	<b>IA</b>
<b>Prudential Bache Asset Management, Inc.</b>	<b>IA</b>
<b>Prudential Investments LLC</b>	<b>IA</b>
<b>Prudential Private Placement Investors, L.P.</b>	<b>IA,PN</b>
<b>Pruco Securities, LLC</b>	<b>IA,BD</b>

<b>Prudential Investment Management Services LLC</b>	<b>BD</b>
<b>AST Investment Services, Inc.</b>	<b>IA</b>
<b>Prudential Annuities Distributors, Inc.</b>	<b>BD</b>
<b>Quantitative Management Associates LLC</b>	<b>IA</b>
<b>Prudential International Investments Advisers, LLC</b>	<b>IA</b>
<b>Global Portfolio Strategies, Inc.</b>	<b>IA</b>
<b>Prudential Bache Securities, LLC</b>	<b>BD</b>
<b>Prudential Bache Commodities, LLC</b>	<b>BD</b>