tional treatment with water under hot conditions, in order to substantially completely remove the metallic catalyst after the esterification reaction has ended with formation of hydrolysis products which can be filtered off readily.

It was therefore an object of the present embodiments disclosed herein~~invention~~ to improve the known processes and to optimize the process by adjusting and simplifying the successive component steps of the overall process, and to simplify the production of polyol esters in high quality, such that polyol esters can have a maximum variety of applications.

In one aspect, there is provided~~The invention therefore consists in~~ a process for preparing polyol esters by reacting polyols with linear or branched aliphatic monocarboxylic acids having 3 to 20 carbon atoms, characterized in that a mixture of the starting compounds is allowed to react in the presence of a Lewis acid containing at least one element of groups 4 to 14 of the Periodic Table of the Elements as a catalyst with removal of the water formed, the starting compounds being converted in the presence of an adsorbent, and then a steam treatment is performed to remove residual acid and water~~ is performed~~.

The reaction between the polyol and aliphatic monocarboxylic acid starting compounds, depending on the starting materials, sets in within the range from about 120 to 180°C, and can subsequently be conducted to completion in different ways.