
UNITED STATES OF AMERICA
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN ISSUER
PURSUANT TO RULE 13A-16 OR 15D-16
OF THE SECURITIES AND EXCHANGE ACT OF 1934

Includes the free translation of a letter sent by Sociedad Química y Minera de Chile S.A. to the Superintendencia de Valores y Seguros de Chile on February 14, 2007

SOCIEDAD QUIMICA Y MINERA DE CHILE S.A.

(Exact name of registrant as specified in its charter)

CHEMICAL AND MINING COMPANY OF CHILE INC.

(Translation of registrant's name into English)

El Trovador 4285, Santiago, Chile (562) 425-2000
(Address and phone number of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F

Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes

No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82_____



Free Translation

Santiago, February 14, 2007

Mr.
Alberto Etchegaray de la C.
Superintendent
Securities and Insurance Superintendence
Avda. Libertador Bernardo O'Higgins 1449
Santiago

Dear Mr. Superintendent.

We hereby inform you that in session of January 16, 2007, the Board of Directors of Sociedad Química y Minera de Chile (SQM) approved the limited review of the Interim Financial Information as of September 30, 2006 and 2005.

This review was made by the external auditors of SQM, Ernst and Young Ltda., expressing the enclosed opinion.

We remain at your disposal to clarify any additional aspects that you may deem relevant in relation to the above.

Yours truly,

Sociedad Química y Minera de Chile S.A.

Conf: /s/ Patricio Contesse G.
Patricio Contesse G.
Chief Executive Officer

Cc: Santiago Stock Exchange
Brokers Stock Exchange
Electronic Stock Exchange
New York Stock Exchange
Securities and Exchange Commission
The Bank of New York

SQM
Los Militares 4290 Piso 6,
Las Condes, Santiago, Chile
Tel: (56 2) 425 2485
Fax: (56 2) 425 2493
www.sqm.com



DOCUMENTS INCLUDED AS PART OF THIS REPORT

Exhibit Number	Description
15	Independent Accountant's Report on the Review of Interim Financial Information

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

SOCIEDAD QUIMICA Y MINERA DE CHILE S.A.

Conf: /s/ Ricardo Ramos
Ricardo Ramos
Chief Financial Officer &
Business Development SVP

Date: February 14, 2007

EXHIBIT INDEX

Exhibit Number	Description
15	Independent Accountant's Report on the Review of Interim Financial Information

(A free translation from the original issued in Spanish)

Independent Accountant's Report on the Review of Interim Financial Information

To the Chairman and the Board of Directors of
Sociedad Química y Minera de Chile S.A.:

1. We have reviewed the accompanying interim consolidated balance sheets of Sociedad Química y Minera de Chile S.A. and subsidiaries as of September 30, 2006 and 2005, and the related interim consolidated statements of income and cash flows for the nine-month periods then ended. These interim financial statements and related notes are the responsibility of the company's management.
2. We conducted our review in accordance with auditing standards established in the United States of America for an interim financial information review. A review of interim financial information consists principally of applying analytical procedures on the interim financial statements and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Consequently, the interim consolidated financial statements as of September 30, 2006 and 2005 have not been audited, and therefore, we are not able to express and we do not express such an opinion.
3. Based on our review on the interim consolidated financial statements as of September 30, 2006 and 2005, we are not aware of any material modifications that should be made to the accompanying interim financial statements for them to be in conformity with accounting principles generally accepted in Chile.
4. This report is for use of the management and Board of Directors of Sociedad Química y Minera de Chile S.A., and has been issued in connection with the regulation 144A bond issuance abroad by Sociedad de Inversiones Pampa Calichera S.A..



Juan Francisco Martínez A.

Santiago, January 31, 2007

ERNST & YOUNG LTDA.