



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

January 29, 2007

Mr. Ricardo Ramos
Chief Financial Officer
Chemical and Mining Company of Chile Inc.
El Trovador 4285, Piso 6
Santiago, Chile

**Re: Chemical and Mining Company of Chile Inc.
Form 20-F for Fiscal Year Ended December 31, 2005
Filed June 30, 2006
File No. 001-12250**

Dear Mr. Ramos:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief

cc: Allen Miller – Legal Counsel