

August 1, 2023

Ricardo Ramos
Chief Executive Officer
Chemical & Mining Company of Chile, Inc.
El Trovador 4285, 6th floor
Santiago, Chile +56 2 2425 2000

Company of Chile, Inc.

Fiscal Year ended December 31, 2022
2023

Re: Chemical and Mining
Form 20-F for the
Filed April 26,
File No. 033-65728

Dear Ricardo Ramos:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation