



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

October 26, 2009

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

**Re: Chemical and Mining Company of Chile Inc.
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed June 30, 2009
File No. 033-65728**

Dear Mr. Ricardo:

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

Sincerely,

Karl Hiller
Branch Chief