

Mail Stop 3561

March 6, 2007

Mr. Eckhard Muller
President Finance Division
BASF Aktiengesellschaft
Carl Bosch Strasse 38
67056 Ludwigshafen
Deutschland

**Re: BASF Aktiengesellschaft
Form 20-F for the fiscal year ended December 31, 2005
Filed March 14, 2006
File No. 1-15050**

Dear Mr. Muller:

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

Sincerely yours,

Michael Moran
Branch Chief