

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