



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 7, 2009

**Via U.S. mail**

Mr. Carlos Fadigas  
Chief Financial Officer  
Braskem S.A.  
Av. das Nações Unidas, 8,501  
São Paulo, SP—CEP 05425-070 Brazil

**RE: Braskem S.A.  
Form 20-F/A for the fiscal year ended December 31, 2008  
File No. 001-14862**

Dear Mr. Fadigas:

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

You may contact Chambre Malone, Staff Attorney at (202) 551-3262 or Andrew Schoeffler, Senior Staff Attorney at (202) 551-3748 or, in their absence, me at (202) 551-3760 if you have any questions.

Sincerely,

Pamela Long  
Assistant Director

cc: Mark Bagnall, Esq. (*via facsimile* (305) 358-5744)  
White & Case LLP  
Wachovia Financial Center  
200 South Biscayne Boulevard, Suite 4900  
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