



DIVISION OF
CORPORATION FINANCE

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

October 18, 2010

Ms. Marcela Aparecida Drehmer Andrade
Braskem S.A.
Av. Das Nacoes Unidas, 8,501
Sao Paulo, SP-CEP 05425-070 Brazil

Re: Braskem S.A.
Form 20-F for the fiscal year ended December 31, 2009
Filed June 1, 2010
File No. 1-14862

Dear Ms. Drehmer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash
Accounting Branch Chief