



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

DIVISION OF  
CORPORATION FINANCE

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