

December 20, 2007

Mail Stop 4651

By U.S. Mail and facsimile to (440) 347-1648

Mr. James L. Hambrick
Chief Executive Officer
Lubrizol Corp.
29400 Lakeland Boulevard
Wickliffe, Ohio 44092-2298

**Re: Lubrizol Corp.
Definitive 14A
Filed on March 14, 2007
File Number 001-05263**

Dear Mr. Hambrick:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3422.

Sincerely,

Timothy A. Geishecker
Senior Counsel