



DIVISION OF
CORPORATION FINANCE

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

November 7, 2018

Ricardo Ramos
Chief Financial Officer and Vice President of Corporate Services
Chemical & Mining Company of Chile Inc.
El Trovador 4285, 6th floor
Santiago, Chile

Re: Chemical & Mining Company of Chile Inc.
Form 20-F for Fiscal Year Ended December 31, 2017
Filed April 19, 2018
File No. 033-65728

Dear Mr. Ramos:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Beverages, Apparel and
Mining

cc: Gerardo Illanes