



DIVISION OF  
CORPORATION FINANCE

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

August 1, 2023

Ricardo Ramos  
Chief Executive Officer  
Chemical & Mining Company of Chile, Inc.  
El Trovador 4285, 6th floor  
Santiago, Chile +56 2 2425 2000

**Re: Chemical and Mining Company of Chile, Inc.**  
**Form 20-F for the Fiscal Year ended December 31, 2022**  
**Filed April 26, 2023**  
**File No. 033-65728**

Dear Ricardo 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 Energy & Transportation