



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

November 2, 2006

Richard J. Diemer, Jr.  
Senior Vice President and Chief Financial Officer  
Albemarle Corporation  
330 South Fourth Street  
Richmond, Virginia 23219

**Re: Albemarle Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Forms 10-Q for the Quarters Ended March 31, 2006 and June 30, 2006**  
**File No. 1-12658**

Dear Mr. Diemer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, to the Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief