



DIVISION OF
CORPORATION FINANCE

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

March 12, 2007

via U.S. mail and facsimile

Jeffrey M. Lipton
Chief Executive Officer
Nova Chemicals Corporation
1550 Coraopolis Heights Road
Moon Township, Pennsylvania 15108

RE: Nova Chemicals Corporation
Form 40-F for the Fiscal Year Ended December 31, 2005
File No. 1-13064

Dear Mr. Lipton:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief