



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

Mail Stop 7010

January 29, 2008

Via U.S. mail and facsimile

Mr. Dino A. Rossi
President, Chief Executive Officer
Balchem Corporation
P.O. Box 600
New Hampton, NY 10958

**RE: Form 10-K for the fiscal year ended December 31, 2006
Proxy Statement on Schedule 14A
File No. 1-13648**

Dear Mr. Rossi:

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

You may contact Dorine Miller, Staff Attorney, at (202) 551-3711 or, in her absence, Jennifer Hardy, Legal Branch Chief, at (202) 551-3767 if you have any questions regarding legal matters. If you have any questions regarding comments on the financial statements and related matters, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker
Accounting Branch Chief