



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

February 12, 2010

**Via U.S. mail and facsimile**

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

**RE: Form 10-K for the year ended December 31, 2008  
Form 10-Q for the period ended September 30, 2009  
Definitive Proxy Statement on Schedule 14A filed April 28, 2009  
File No. 001-13648**

Dear Mr. Rossi:

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

If you have any questions regarding our review of your filings, you may contact Sherry Haywood, Attorney, at (202) 551-3345 or, in her absence, Craig Slivka, Special Counsel, at (202) 551-3729 regarding legal matters. Please contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, the undersigned, at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief