



DIVISION OF
CORPORATION FINANCE

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

November 29, 2010

Mr. Francis J. Fitzpatrick
Chief Financial Officer
Balchem Corporation
52 Sunrise Park Road
New Hampton, New York 10958

Re: Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-Q for the Period Ended September 30, 2010
File No. 1-13648

Dear Mr. Fitzpatrick:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker
Accounting Branch Chief