



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

March 14, 2008

Charles P. Cooley  
Chief Financial Officer  
The Lubrizol Corporation  
29400 Lakeland Boulevard  
Wickliffe, Ohio 44092

**RE: The Lubrizol Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Form 10-K/A for Fiscal Year Ended December 31, 2006  
Forms 10-Q for Fiscal Quarters Ended March 31, 2007,  
June 30, 2007 and September 30, 2007  
File No. 1-5263**

Dear Mr. Cooley:

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 Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant  
Chief Accountant