

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

Mail Stop 7010

January 16, 2009

Via U.S. mail and facsimile

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

> RE: Form 10-K for the fiscal year ended December 31, 2007 Form 10-Q for the period ended September 30, 2008 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 Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz Senior Assistant Chief Accountant