



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

April 28, 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, 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