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## **Davis Polk**

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December 8, 2010

## Via Edgar Submission and Courier

Ms. Brittany Ebbertt Staff Accountant Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE Washington, DC 20549

Re: Banco Santander Chile

Form 20-F for the Fiscal Year Ended December 31, 2009

File No. 001-14554

Dear Ms. Ebbertt:

Banco Santander Chile (the "Company") has received the comments of the Staff (the "Staff") of the Securities and Exchange Commission contained in the letter from the Staff dated November 24, 2010 (the "Comment Letter") regarding the above filing.

The Company has commenced work on a letter responding to the Staff's comments. However, the Company believes that it will require additional time to consider and respond fully to the Staff's comments.

Accordingly, on behalf of the Company and as discussed with you via telephone today we respectfully request an extension of the time to respond to the Comment Letter until December 23, 2010.

We are grateful for the Staff's assistance in this matter. Please do not hesitate to call me at (212) 450-4950 or Robby Sen at (212) 450-4860 with any questions you may have regarding the Company's proposed timetable for responding to the Comment Letter.

Very truly yours,

/s/ Nicholas A. Kronfeld

Nicholas A. Kronfeld

cc: Gabriel Montoya Robert Moreno Heimlich

Robert Moreno Heimlich Banco Santander Chile