

BRASKEM SA
Form 6-K
August 16, 2010

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13A-16
OR 15D-16 OF THE SECURITIES EXCHANGE ACT OF 1934**

For the month of August, 2010
(Commission File No. 1-14862)

BRASKEM S.A.
(Exact Name as Specified in its Charter)

N/A
(Translation of registrant's name into English)

Rua Eteno, 1561, Polo Petroquimico de Camacari
Camacari, Bahia - CEP 42810-000 Brazil
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K
in paper as permitted by Regulation S-T Rule 101(b)(1).

Indicate by check mark if the registrant is submitting the Form 6-K
in paper as permitted by Regulation S-T Rule 101(b)(7).

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to
the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82- _____.

Exhibit 1

BRASKEM S.A.

CNPJ/MF No. 42.150.391/0001-70

OPINION FROM THE AUDIT COMMITTEE

The undersigned members of the Audit Committee of **BRASKEM S.A.**, in the exercise of the competence set forth in article 163, item III of Law No. 6,404/76, at a meeting held on the date hereof, after examining all documents related to the proposal of merger of shares of Rio Polímeros S.A. (Riopol) by the Company, namely: Protocol and Justification of Merger of Shares, containing the reasons, purposes, criteria and conditions of the transaction, Financial Statements of the Companies involved, accompanied by the opinions of the respective independent auditors, and the (i) Accounting Appraisal Report of Riopol's Net Equity, on the base date of March 31, 2010, and (ii) Economic and Financial Appraisal Report of Riopol and the Company, in order to establish the replacement ratio of the shares, concluded, unanimously, that the examined documents are in order, reason why they understand that the merger of shares and the legal consequences arising from it are a legitimate representation of the interests of the Company's shareholders and are in compliance with the applicable legal and statutory rules and procedures, and issue a **favorable opinion** as to the approval of the aforementioned documents and proposal by the Extraordinary General Meeting to be called.

São Paulo/SP, August 9, 2010

**Marcos Antonio Silva Menezes
Abreu**

Membro Titular e Presidente

Aluizio da Rocha Coelho Neto

Membro Titular

Ismael Campos de

Membro Titular

Manoel Mota Fonseca

Membro Titular

Antonio Luiz Vianna de Souza

Membro Titular

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