

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 7, 2007

Mr. Klaus Kuhn  
Chief Financial Officer  
Member of the Board of Management  
Bayerwerk, Gebaeud W11  
Kaiser-Wilhelm-Allee  
51368 Leverkusen  
Germany

**Re: Form 20-F for the Fiscal Year Ended December 31, 2005**  
**Filed March 6, 2006**  
**File No. 001-16829**

Dear Mr. Kuhn:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant