



May 13, 2002

Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, ALTANA Aktiengesellschaft, American Depositary Shares (Each representing 1 Common Share, no par value) and Common Shares, no par value (application is made for listing, not for trading or quotation purposes, but only in connection with the registration of the American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission) and requests immediate acceleration of registration. Adequate distribution assured. Form 20-F received on May 13, 2002. Tentative listing date – May 22, 2002.

Sincerely,

A handwritten signature in cursive script that reads "Paras eladhi".

A rectangular stamp with the word "PROCESSED" at the top, the date "MAY 21 2002" in the center, and "THOMSON FINANCIAL" at the bottom. There is a handwritten mark resembling a stylized "T" or "7" to the left of the date.