

August, 18<sup>th</sup>, 2006

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Rule 12g3-2(b) Exemption  
File No. 082-34965

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AUG 24 2006

THOMSON  
FINANCIAL

Dear Sir or Madam,

Enclosed is information ARKEMA :

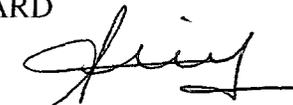
- made or is required to make public under French law;
- filed or is required to file with and which is made public by Euronext Paris; or
- distributed or is required to distribute to its shareholders.

This information is being furnished under Paragraph (b)(1)(i) of Rule 12g3-2 of the Securities Exchange Act of 1934, as amended (*the Exchange Act*), with the understanding that such information and documents will not be deemed "filed" with the U.S. Securities and Exchange Commission or otherwise subject to the liabilities of Section 18 of the Exchange Act, and that neither this letter or the furnishing of such documents and information shall constitute an admission for any purpose that ARKEMA is subject to the Exchange Act.

Yours sincerely,

Vice President Investor Relations

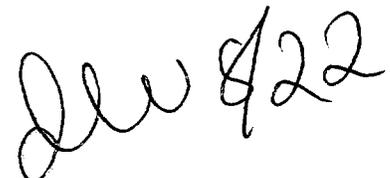
Frédéric GAUVARD

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Siège social : ARKEMA - 4-8, cours Michelet - 92800 Puteaux (France)  
Société anonyme au capital de 520 868 634 euros  
445 074 685 RCS Nanterre - TVA Fr 32 319 632 790

www.arkemagroup.com





**Enclosed documents**

- Press release : "Arkema's Q2 2006 Sales"

**ARKEMA : 2<sup>ND</sup> QUARTER 2006 SALES**

**ARKEMA'S SECOND QUARTER 2006 SALES UP 3%  
SUSTAINED BY PERFORMANCE PRODUCTS.  
FIRST HALF 2006 SALES UP 5.8%**

<u>2Q 2005</u>	<u>2Q 2006</u>	<u>Variation</u>	<u>Sales</u> <i>(In millions of euros)</i>	<u>1H 2005</u>	<u>1H 2006</u>	<u>Variation</u>
<b>1,486</b>	<b>1,531</b>	<b>+3.0%</b>	<b>ARKEMA</b>	<b>2,907</b>	<b>3,076</b>	<b>+5.8%</b>
345	349	+1.2%	<b>Vinyl Products</b>	705	710	+0.7%
639	657	+2.8%	<b>Industrial Chemicals</b>	1 229	1 318	+7.2%
496	524	+5.6%	<b>Performance Products</b>	970	1 045	+7.7%
6	1	n.s.	<b>Corporate</b>	3	3	-

Sales rose to €1,531 million in 2<sup>nd</sup> quarter 2006, up 3% compared to 2<sup>nd</sup> quarter 2005.

During the quarter, sales by segment remained unchanged compared to 2<sup>nd</sup> quarter 2005 with Vinyl Products representing 23% of sales, Industrial Chemicals, 43% and Performance Products, 34%.

**In first half 2006, sales increased by 5.8% to €3,076 million from €2,907 million in first half 2005.**

This increase resulted mainly from price increases in all three segments (+2.3%), higher volumes (+2.1%) and a positive foreign currency effect (+1.6%) related mainly to the appreciation of the dollar against the euro. The changes in the scope of business had very limited impact on sales (-0.2%).

**Segment performance in 2<sup>nd</sup> quarter 2006**

**VINYL PRODUCTS**

**Vinyl Products** segment sales increased by 1.2% in 2<sup>nd</sup> quarter 2006.

The steadiness of the two downstream activities (Vinyl Compounds, Pipes and Profiles) offset the impact in April of the programmed maintenance turnarounds of the Lavéra and Balan sites and the decrease of productions of the Saint-Auban plant related to the Chlorochemicals restructuring plan.

**INDUSTRIAL CHEMICALS**

**Industrial Chemicals** segment sales increased by 2.8%, sales increase in PMMA, Thiochemicals and Hydrogen Peroxide being higher than the decrease in Acrylics.

**PERFORMANCE PRODUCTS**

**Performance Products** segment sales rose 5.6% driven, in particular, by good market conditions and new developments in both Technical Polymers and Specialty Chemicals.

Detailed 2<sup>nd</sup> quarter and first half 2006 results will be released on September, 13<sup>th</sup>.

Quarterly 2005 proforma results will be available on our website ([www.arkema.com](http://www.arkema.com)) on August, 30<sup>th</sup> 2006.

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**Disclaimer**

*Financial information related to 2005 are extracted from pro forma financial statements prepared for the purpose of the listing of Arkema SA. Financial information for 2006 are extracted from the consolidated financial statements of Arkema. Quarterly financial information are not audited. The business segment information is presented in accordance with ARKEMA's internal reporting system used by the management.*

*A global chemical player, Arkema consists of 3 coherent and related business segments: Vinyl Products, Industrial Chemicals, and Performance Products. Present in over 40 countries with 18,400 employees, Arkema achieves sales of 5.7 billion euros. With its 6 research centers in France, the United States and Japan, and internationally recognized brands, Arkema holds leadership positions in its principal markets.*