

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

A DELAWARE LIMITED LIABILITY PARTNERSHIP  
AN DER WELLE 5  
60322 FRANKFURT AM MAIN  
TEL: +49 (0)69 742 20-0  
FAX: +49 (0)69 742 20-300

FIRM/AFFILIATE OFFICES

BOSTON  
CHICAGO  
HOUSTON  
LOS ANGELES  
NEWARK  
NEW YORK  
PALO ALTO  
SAN FRANCISCO  
WASHINGTON D.C.  
WILMINGTON  
BEIJING  
BRUSSELS  
HONG KONG  
LONDON  
MOSCOW  
MUNICH  
PARIS  
SINGAPORE  
SYDNEY  
TOKYO  
TORONTO  
VIENNA

RECEIVED  
2007 MAY 31 A 9:17  
OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

Mr. Elliot Staffin  
Special Counsel  
Office of International Corporate Finance  
Division of Corporate Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-3628  
USA



07024008

SUPPL

PROCESSED May 31, 2007

B JUN 04 2007  
THOMSON  
FINANCIAL

Re: File No. 082-04178 (Merck KGaA)

Dear Mr. Staffin,

Our client, Merck KGaA (the "Company"), currently has an exemption from the registration requirements of Section 12(g) of the Securities Exchange Act of 1934 pursuant to Rule 12g3-2(b) thereunder. Pursuant to the recently adopted amendments to the rules governing the ability of a foreign private issuer to terminate the registration of a class of securities under Section 12(g)<sup>1</sup>, a foreign private issuer that has obtained an exemption under Rule 12g3-2(b) will, upon application to the Securities and Exchange Commission (the "Commission"), have the right to publish the information required pursuant to such exemption on its website rather than furnishing paper copies to the Commission.<sup>2</sup>

Further to our discussion, we hereby apply on behalf of the Company for the right to publish the information required pursuant to Rule 12g3-2(b)(1)(iii) on the Company's website rather than by way of furnishing the information to the Commission. The Company's website address is <http://www.merck.de> and the relevant information will generally be located on the investor relations page (<http://www.merck.de/servlet/PB/menu/1007000/index.html>). The Company will use this alternative method of providing information with effect from June 4, 2007 (the effective date of the new regulations). Neither this letter nor the availability of information on the Company's website shall constitute an admission for any purpose that the Company is subject to the Securities Exchange Act of 1934.

<sup>1</sup> 72 Fed. Reg. 16,934 (2007) (to be codified at 17 C.F.R. Sections 200, 232, 240 and 249).

<sup>2</sup> Id. at 16,955 (New Exchange Act Rule 12g3-2(f)).

De 6/1

Letter to Elliot Staffin / SEC Washington, D.C.  
May 31, 2007  
Page 2

We understand from our discussion with you that this application will be treated as a supplemental submission and will be effective upon receipt. If you have any questions or concerns, please contact the undersigned by phone (+49 69 74220 113) or email ([hfoulkes@skadden.com](mailto:hfoulkes@skadden.com)).

Please acknowledge receipt of this letter on the enclosed copy and return it to us in the enclosed return envelope.

Thanks and very truly yours,

Handwritten signature of Hilary Foulkes in cursive, followed by the initials "M.D." in a smaller, less cursive font.

Hilary Foulkes

cc: Dr. Tilman Schmidt-Lorenz (General Counsel, Merck KGaA)

END