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