



Office of the Secretary

UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

November 12, 2008

Kenneth S. Prince, Esq.
Jessica Delbaum, Esq.
Shearman & Sterling
599 Lexington Avenue
New York, New York 10022-6069

Re: *Linde AG, et al., Docket No. C-4163*

Dear Mr. Prince and Ms. Delbaum:

This letter is to inform Linde AG ("Linde") that it may retain the City of Industry and Richmond, California Escrow Transfills in accordance with Paragraph III.B.6.b. of the Order in the above-referenced matter. Linde also must return to Taiyo Nippon Sanso Corporation ("TNSC") the purchase price, including interest accrued in escrow, for these Escrow Transfills within 3 days following receipt of this letter.

The Commission's approval for Linde to retain the City of Industry and Richmond, California Escrow Transfills is based on the Monitor's August 19, 2008, and October 26, 2008, Certifications, pursuant to Paragraph IV.D.1.c. of the Order, that TNSC has constructed Standard Industry Helium Transfills in Irwindale and Newark, California.

In granting its approval, the Commission has relied upon the information submitted by the Monitor, and has assumed such information to be accurate and complete.

By direction of the Commission.

Donald S. Clark
Secretary

cc: Philip Kornbluth
Executive Vice President
Matheson Tri-Gas Global Helium
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Richard M. Klein
Monitor
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