

Letter to Customers

6th of September 2006

Dear Customer,

As I am sure you are aware that from today, the 6th of September 2006, Linde and BOC begin a new chapter in the history of industrial gases. The combination of the two companies will create a genuine global player, under the new umbrella brand of The Linde Group. As a valued customer, we are aware that it is important to keep you up-to-date on the integration process.

One of the key reasons for joining forces has been to improve our offer to key customers – becoming a truly global player while tailoring solutions for your local business in more than 70 countries. We believe strongly that our combined product and service portfolio will provide you with compelling solutions going forward – giving you greater choice, flexibility and scale solutions. Our clear objective is to ensure that you are able to benefit from our new offer as soon as possible, and that we are able to service your requirements to the standards you have come to expect throughout the process.

For this reason, we have set up Merger Integration Teams dedicated to individual product and service segments, to ensure the smoothest possible transition. Unless we update you otherwise, your point of contact at either BOC or Linde will remain the same. Further information on the integration will be available from the group website at www.linde.com.

I would like to conclude by saying that all of us at The Linde Group look forward to a continuing mutually-beneficial relationship, as we begin this new chapter in the history of our business.

Yours sincerely,



Professor Dr Wolfgang Reitzle
Chief Executive Officer

  **THE BOC GROUP**

a compelling fit

Linde and The BOC Group have merged to become The Linde Group. For further information please visit www.linde.com.

Linde AG, Abraham-Lincoln-Strasse 21, 65189 Wiesbaden, Germany

Phone: +49.611.770-0, Fax: +49.611.770-269

Registered Office: Wiesbaden, Court of Registration: Wiesbaden, HRB 10000

Supervisory Board: Manfred Schneider (Chairman), Executive Board: Wolfgang Reitzle (Chairman), Aldo Belloni, Peter Diesch, Hubertus Krossa