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NEWS RELEASE

**Taiyo Nippon Sanso to purchase Helium business**

The U.S. Federal Trade Commission (FTC) has preliminarily approved the transaction that Taiyo Nippon Sanso Corporation (TNSC) will purchase the BOC's helium source contracts and other related assets in the US, Russia and Poland.

The helium business is a part of the divestiture which have been ordered by the FTC and the European Commission (EC), when Linde announced the acquisition of BOC on March 6 2006.

The closing is subject to the final approval of the FTC and the EC, details of the transaction will be disclosed after final approval from them.