

ENGELHARD CORP  
Form RW  
September 01, 2006

**BASF CATALYSTS LLC**  
**101 WOOD AVENUE**  
**ISELIN, NEW JERSEY 08830**  
August 31, 2006

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: Engelhard Corporation  
Request to Withdraw Registration Statement on Form S-3  
(File Number 333-114068)

Ladies & Gentlemen:

In response to a request by the Staff for inclusion of additional information in the request, dated August 23, 2006, by BASF Catalysts LLC, as a successor for Engelhard Corporation (the "Registrant"), to withdraw the Registrant's Registration Statement on Form S-3, File No. 333-114068, together with all exhibits thereto (the "Registration Statement") (a copy of said request is attached and may be considered, with this supplemental letter, as one request made as of the date hereof), please be advised that no securities have been sold under the Registration Statement.

Please provide a copy of the order approving the withdrawal to the undersigned by facsimile at (732) 205-6777. If you have any questions with respect to this letter, please contact the undersigned at (732) 205-5475.

Sincerely,

BASF Catalysts LLC,  
as successor to  
Engelhard Corporation

By: /s/ Michael  
Hassett

Name: Michael  
Hassett  
Title: Associate  
General Counsel

**BASF CATALYSTS LLC  
101 WOOD AVENUE  
ISELIN, NEW JERSEY 08830**

August 23, 2006

**VIA EDGAR AND  
OVERNIGHT DELIVERY**

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: Engelhard Corporation  
Request to Withdraw Registration Statement on Form S-3  
(File Number 333-114068)

Ladies & Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended, BASF Catalysts LLC, a Delaware limited liability company, as a successor to Engelhard Corporation (the "Registrant"), hereby respectfully withdraws the Registrant's Registration Statement on Form S-3, File No. 333-114068, together with all exhibits thereto (the "Registration Statement"), with such withdrawal to be effective as of the date hereof.

On June 9, 2006, Iron Acquisition Corporation, a wholly-owned subsidiary of BASF Aktiengesellschaft ("BASF"), was merged with and into the Registrant, with the Registrant becoming a wholly-owned subsidiary of BASF. On August 1, 2006, the Registrant filed a Certificate of Conversion in the State of Delaware, whereby the Registrant changed its name to BASF Catalysts LLC. BASF Catalysts LLC, as successor to the Registrant, no longer intends to issue any securities pursuant to the Registration Statement.

Please provide a copy of the order granting the withdrawal of the Registration Statement to Michael Hassett, Associate General Counsel to BASF Catalysts LLC (as successor to the Registrant), by facsimile at (732) 205-5475. If you have any questions with respect to this letter, please contact Mr. Hassett at (732) 205-5475.

Sincerely,

BASF Catalysts LLC,  
as successor to  
Engelhard Corporation

By: /s/ Hans  
Ulrich-Engel

Name: Hans  
Ulrich-Engel  
Title: Manager