

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) 30 May 2002

Air Products and Chemicals, Inc.

(Exact name of registrant as specified in charter)

Delaware

1-4534

23-1274455

(State of other jurisdiction of incorporation) (Commission file number) (IRS Identification number)

7201 Hamilton Boulevard, Allentown, Pennsylvania

18195-1501

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code (610) 481-4911

Item 4. Changes in Registrant's Certifying Accountant.

The Employee Benefit Plans Committee (the "Committee") of Air Products and Chemicals, Inc. ("Air Products") annually considers and approves the selection of Air Products Retirement Savings and Stock Ownership Plan's (the "RSSOP"), independent public accountants. The Committee decided on 29 May 2002 to no longer engage Arthur Andersen LLP ("Andersen") as the RSSOP's independent public accountants and has engaged KPMG LLP to serve as the RSSOP's independent public accountants for the plan year ending 30 September 2002.

Andersen's reports on the RSSOP's financial statements for the past two years did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.

During the RSSOP's two most recent plan years and through the date of this Form 8-K, there were no disagreements with Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Andersen's satisfaction, would have caused it to make reference to the subject matter in connection with its report on the RSSOP's financial statements for such years. There were no reportable events as listed in Item 304(a)(1)(v) of Regulation S-K.

Air Products has provided Andersen with a copy of the foregoing disclosure. Attached as Exhibit 16 is a copy of Andersen's letter, dated 30 May 2002, stating its agreement with such statements.

During the RSSOP's two most recent plan years and through the date of this Form 8-K, Air Products did not consult with KPMG LLP with respect to the application of accounting principles to a specified transaction, either completed or posed, or the type of audit opinion that might be rendered on the RSSOP's financial statements, or any other matters or reportable events listed in Items 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7. Financial Statements and Exhibits

c) Exhibits. The following Exhibit is filed with this document.

Exhibit
Number

Description

16	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated 30 May 2002
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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Air Products and Chemicals, Inc.

(Registrant)

Dated: 30 May 2002

By:

/s/ John R. Owings

John R. Owings
Vice President and Chief Financial Officer

EXHIBIT INDEX

Exhibit
Number

Description

16

Letter from Arthur Andersen LLP to the Securities and
Exchange Commission dated 30 May 2002

Arthur Andersen LLP
1601 Market Street
Philadelphia PA 19103-2499
Tel 267 675 6000
www.andersen.com

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

May 30, 2002

Ladies and Gentlemen:

We have read the second and third paragraphs of Item 4 included in the Form 8-K dated May 30, 2002 of the Air Products Retirement Savings and Stock Ownership Plan to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

Arthur Andersen LLP

Copy to:
Mr. John R. Owings
Vice President and Chief Financial Officer
Air Products and Chemicals, Inc.