PLAINTIFF'S EXHIBIT

UC-4807

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CONFORMED PERIOD OF REPORT:     20010313
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FILED AS OF DATE:               20010315

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                CENTRAL INDEX KEY:                      0000100790
                STANDARD INDUSTRIAL CLASSIFICATION:     2860
                IRS NUMBER:                             131421730
                STATE OF INCORPORATION:                 NY
                FISCAL YEAR END:                        1231

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                CITY:                   DANBURY
                STATE:                  CT
                ZIP:                    06817-0001
                BUSINESS PHONE:         2037942000

        MAIL ADDRESS:
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Washington, D.C. 20549</p>

<p align="center">FORM 8-K<br>
CURRENT REPORT </p>

<p align="center">Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934</p>

<p align="center"> </p>

<p align="center">Date of Report (Date of earliest event reported):
March 13, 2001</p>

<p align="center"> </p>

<p align="center">UNION CARBIDE CORPORATION<br>
(Exact name of registrant as specified in its charter)</p>

<p align="center"> </p>
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<p align="center">39 Old Ridgebury Road, Danbury, Connecticut
06817<br>
(Address of principal executive offices) (Zip Code)</p>

<p align="center">Registrant's telephone number, including area
code: (203) 794-2000</p>

<p align="center">Not applicable<br>
(Former name or former address, if changed since last report.)</p>
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<p>ITEM 4. <b>Changes in Registrant&#146;s Independent Auditors.</b></p>

<p>KPMG LLP was previously the principal accountant for Union
Carbide Corporation. On March 13, 2001, that firm's appointment
as principal accountant was terminated and Deloitte &amp; Touche <font
size="1">LLP</font> was engaged as principal accountant. The
decision to change accountants was approved by the board of
directors.</p>

<p>In connection with the audits of the two fiscal years ended
December 31, 2000, and the subsequent interim period through
March 13, 2001, there were no disagreements with KPMG LLP on any
matter of accounting principles or practices, financial statement
disclosure, or auditing scope or procedures, which disagreements
if not resolved to its satisfaction would have caused it to make
reference in connection with its opinion to the subject matter of
the disagreement.</p>

<p>The audit reports of KPMG LLP on the consolidated financial
statements of Union Carbide Corporation and subsidiaries as of
and for the years ended December 31, 2000 and 1999, did not
contain any adverse opinion or disclaimer of opinion, nor were
they qualified or modified as to uncertainty, audit scope, or
accounting principles. A letter from KPMG LLP is attached as
Exhibit A.</p>_

<p>ITEM 7. <b>Financial Statements, Pro Forma Financial
Information and Exhibits.</b></p>

<p>Attached as Exhibit 16.1 is a letter from KPMG to the
Securities and Exchange Commission dated March 13, 2001.</p>

<p align="center"> </p>

<p align="center">SIGNATURES</p>

<p> </p>

<p>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.</p>

<p> </p>

<p>Dated: March 13, 2001 </p>

<p> </p>

<p>UNION CARBIDE CORPORATION</p>

<dir>
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<p>By: <u>/S/ John Macdonald<br>
</u>Name: John Macdonald<br>
Title: Secretary</p>

<p align="center"><u>EXHIBIT INDEX</u></p>

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<p align="center"><u>EXHIBIT 16.1</u></p>

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<p><font face="Times">Securities and Exchange Commission<br>
Washington, D.C. 20549</font></p>

<p> </p>

<p><font face="Times">March 13, 2001</font></p>

<p><font face="Times">Ladies and Gentlemen:</font></p>

<p><font face="Times">We were previously principal accountants
for Union Carbide Corporation and, under the date of January 22,
2001, except as to note 17, which was as of February 6, 2001, we
reported on the consolidated financial statements of Union
Carbide Corporation and subsidiaries as of and for the years
ended December 31, 2000 and 1999. On March 13, 2001 our
appointment as principal accountants was terminated. We have read
Union Carbide Corporation&#146;s statements included under Item 4
of its Form 8-K dated March 13, 2001, and we agree with such
statements.</font></p>

<p><font face="Times">Very truly yours,</font></p>

<p><font face="Times"><u>/S/ KPMG LLP<br>
</u>KPMG LLP</font></p>

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<p><font face="Times">Securities and Exchange Commission<br>
Washington, D.C. 20549</font></p>

<p><font face="Times"></font> </p>

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<p><font face="Times"><u>/S/KPMG LLP<br>
</u>KPMG LLP</font></p>
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