Schering-Plough

Schering-Plough Corporation
One Giralda Farms
Madison, New Jersey 07940-1010
Telephone (973) 822-7000

March 31, 1999

United States Nuclear Regulatory (U.S.N.R.C.) Commission
Region I
475 Allendale Road
King of Prussia, PA 19406

03005230

Re: Schering Corporation, License No. 29-00244-02;
DNAX Research Institute, License No. 3921-43; and
Canji, Inc., License No. 5674-80

Dear Sirs:

I am the chief financial officer of Schering-Plough Corporation. This letter is in support of this firm's use of the financial test to demonstrate financial assurance, as specified in 10 CFR Part 30.

This firm guarantees, through the parent company guarantee submitted to demonstrate compliance under 10 CFR Part 30, the liability coverage for decommissioning of the following facilities owned or operated by a subsidiary of this firm. The current cost estimates or certified amounts for decommissioning, so guaranteed, are shown for each facility:

Name of Facility	Location of Facility	Current Cost Estimates
Schering Corporation License No. 29-00244-02	Route 94 Lafayette, NJ	$ 27,669
Schering Corporation	Galloping Hill Rd. Kenilworth, NJ	421,262
Schering Corporation	1011 Morris Avenue Union, NJ	10,619
Schering Corporation	104 Orange Street Bloomfield, NJ	10,619
DNAX Research Institute License No. 3921-43	901 California Ave. Palo Alto, Ca. 94304	150,000
Canji, Inc. License No. 5674-80	3030 Science Park Rd. San Diego, CA 92121	150,000

NONNEGOTIABLE

This firm is required to file a Form 10K with the U.S. Securities and Exchange Commission for the latest fiscal year.

This fiscal year of this firm ends on December 31. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements and footnotes for the latest completed fiscal year, ended December 31, 1998.

Financial Test: Alternative II

		1998 (Dollars in Millions)	
1.	Decommissioning cost estimates for facility 29-00244-02 (total of all cost estimates shown in paragraphs above)	$ .770	
2.	Current bond rating of most recent issuance and name of rating service.	AA/S&P Aa3/Moody's	
3.	Date of issuance of bond	Not Applicable	
4.	Date of maturity of bond	Not Applicable	
*5.	Tangible net worth	$ 3,437.0	
*6.	Total assets in United States	$ 3,397.0	
		Yes	No
7.	Is line 5 at least $10 million?	X	___
8.	Is line 5 at least 6 times line 1?	X	___
9.	Is line 6 at least 6 times line 1?	X	___

* Denotes figures derived from financial statements.

This guarantee will remain in force unless the guarantor sends a notice of cancellation by certified mail to Schering Corporation and the Commission. If Schering Corporation fails to provide alternate financial assurance as specified in the Commission's regulations within 90 days after receipt by Schering Corporation and Commission of a notice of cancellation of Schering-Plough Corporation's guarantee from the guarantor, the guarantor will provide such alternative financial assurance in the name of Schering Corporation. Schering-Plough Corporation's guarantee and financial test provisions will remain in effect until the Commission has terminated the above licenses.

I hereby certify that the content of this letter is true and correct to the best of my knowledge.

Jack L. Wyszomierski
Executive Vice President and
Chief Financial Officer
March 31, 1999

ANN ELIZABETH CONROY
A Notary Public of New Jersey
My Commission Expires Oct. 23, 1999

Ann Elizabeth Conroy