



KPMG Audit Plc

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Private & confidential

The Directors
Ineos Silicas Limited
Bank Quay
Warrington
WA5 1AB

Your ref

Our ref mc/28

Contact Mark Chandler
0151 473 5221

30 November 2001

Dear Sirs

Statement to the directors of Ineos Silicas Limited (no. 48745) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Hywel Jones
Audit Director



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

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