

INEOS Silicas

INEOS Silicas Ltd

Warrington
England
WA5 1AB

Tel +44 (0) 1925 416100
Fax +44 (0) 1925 416116

www.ineossilicas.com

The Registrar of Companies,
Companies Registration Office,
Crown Way,
Cardiff CF14 3UZ

14th August, 2001

Dear Sir,

Ineos Silicas Limited. Company Number 0048745

I enclose a copy of our Auditor's resignation letter for your records.

Yours faithfully,



A. P. Stott



PricewaterhouseCoopers
89 Sandyford Road
Newcastle upon Tyne NE99 1PL
Telephone +44 (0) 191 232 8493
Facsimile +44 (0) 191 261 9490

The Directors
Ineos Silicas Limited
Warrington
England
WA5 1AB

9 August 2001

Our ref: RB/PN

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Ineos Silicas Limited, registered number 48745 with effect from 9 August 2001.

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Ineos Silicas Limited.

Yours faithfully



PricewaterhouseCoopers