

KPMG Audit Plc

8 Princes Parade Liverpool L3 1QH United Kingdom

Tel +44 (0) 151 473 5100 Fax +44 (0) 151 473 5200 Telex 668265 PMMMAN G DX 14228 Liverpool

Private & confidential

The Directors

Ineos Sílicas Limited

Bank Quay

Warrington

WA5 1AB

Your ref

Our ref mc/28

Contact Mark Chandler

0151 473 5221

30 November 2001

Dear Sirs

Notice of resignation - Ineos Silicas Limited (no. 48745)

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

HPJones.

Hywel Jones Audit Director

Enclosures:

A45 COMPANIES HOUSE

14/12/01