

ANDERSEN

30 July 2002

The Company Secretary
Victoria International Group Limited
Spring Road
Smethwick
West Midlands
B66 1PT

Arthur Andersen
Four Brindleyplace
Birmingham
B1 2HZ
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Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Victoria International Group Limited
Chemical Express Limited
Gramos Surface Treatments Limited
Applied Chemicals Limited — 473219

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,

Arthur Andersen



Offices in: London Birmingham
Bristol Cambridge Edinburgh
Glasgow Leeds Manchester
Newcastle Reading St Helier

A list of partners is available at
100 Strand
London WC2R 1BL
(principal place of business)