

The Directors
Imerys Talc UK Holding Limited – Registration number – 01599006
Par Moor Centre
Par Moor Road
Par
Cornwall
PL24 2SQ

23 August 2016

Dear Sirs

Imerys Talc UK Holding Limited

This letter is formal notice of our resignation as auditors of the above company with effect from 23 August 2016.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company

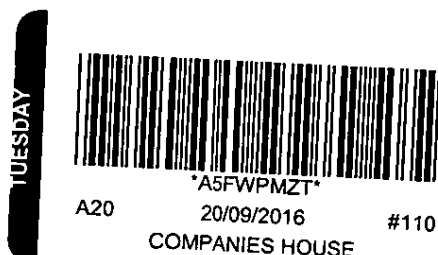
Yours faithfully



Deloitte LLP

We take this opportunity to remind you of your responsibility under section 517 of the Companies Act 2006 to send a copy of this notice to the Registrar of Companies within 14 days of receiving this letter.

You are also required under section 523 of the Companies Act 2006 to notify the appropriate audit authority and state the reasons for Deloitte LLP ceasing to hold office within 14 days of receiving this letter.



Statement of circumstances relating to the resignation of Deloitte LLP as auditors to Imerys Talc UK Holding Limited

The reasons for our loss of office are as follows:

The directors have decided to appoint another firm as auditors (note that we cannot always be certain why the directors have decided to change auditors and may not be able to second guess their decision, other than that they want to change auditors periodically).

Unless the company applies to the court, this statement of circumstances, which we consider should be brought to the attention of members or creditors of the company, must be sent by the company within 14 days to every person entitled under Section 423 of the Companies Act 2006 to be sent copies of the company's accounts. This is a requirement of Section 520(2) of that Act.