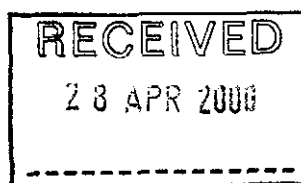


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ARTHUR ANDERSEN



25 April 2000

David John Roberts
Neste Chemicals UK Ltd
Cambridge House
37 Bramhall Lane South
Bramhall
STOCKPORT
Cheshire SK7 2DU

Arthur Andersen
1 Surrey Street
London
WC2R 2PS
Tel 020 7438 3000
Fax 020 7831 1133

Direct tel 0207 438 3226

Direct fax 0207 438 5226

Dear Sir

Resignation from Auditors of Neste Chemicals UK Limited

As requested, we hereby submit our resignation as auditors of Neste Chemicals UK Limited with immediate effect.

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

ARTHUR ANDERSEN

cc: Steve Powell, PricewaterhouseCoopers



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