

03823108

The Directors  
FMC Biopolymer UK Limited  
Ladyburn Works  
Girvan, Ayrshire  
KA26 9JN

1 September 2010

Dear Sirs,

## FMC Biopolymer UK Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of FMC Biopolymer UK Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that 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.

We draw your attention to the fact that FMC Biopolymer UK Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

*Ernst & Young LLP*

Ernst & Young LLP

FRIDAY



\*AEPDGN3W\*

A14

03/09/2010

218

COMPANIES HOUSE



INVESTOR IN PEOPLE

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited. A list of members' names is available for inspection at 1 More London Place, London SE1 2AF, the firm's principal place of business and registered office.