

PricewaterhouseCoopers
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The Directors
INEOS Chlor Holdings Limited
Runcorn Site
South Parade
Runcorn
Cheshire
WA7 4JE

24 February 2003



Dear Sirs

NOTICE OF RESIGNATION AS AUDITORS

INEOS Chlor Holdings Limited - 3965021
~~INEOS Chlor Limited - 4068812~~
~~INEOS Chlor Sales International Limited - 3934724~~
~~INEOS Chlor Energy Limited - 2076043~~
~~INEOS Chlor Trustees Limited - 4154115~~

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the above companies with effect from 24 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the above companies.

Yours faithfully



PricewaterhouseCoopers