

PricewaterhouseCoopers  
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The Directors  
Ineos Group Limited  
Hawkeslease  
Chapel Lane  
Lyndhurst  
Hampshire  
SO13 7FG

11 March 2003

Dear Sirs

## Notice of resignation as auditors



Re: ~~Ineos Investment Holdings (Fluor & Silicas) Limited (registered number 3982231)~~  
~~Ineos Intermediate Holdings (Fluor & Silicas) Limited (registered number 4085956)~~  
~~Ineos Holdings (Fluor & Silicas) Limited (registered number 3938607)~~  
~~Ineos Fluor Holdings Limited (registered number 4049690)~~  
~~Ineos Fluor International Limited (registered number 4110462)~~  
~~Ineos Fluor Limited (registered number 4041123)~~  
~~Ineos Fluor Partners Limited (registered number 4115524)~~  
Ineos Fluor Delaware Limited (registered number 4115605)


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 Ineos Group Limited, registered number 3534631 and its subsidiary undertakings as shown in the appendix to this letter with effect from 11 March 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 Ineos Group Limited and its subsidiary undertakings.

Yours faithfully



PricewaterhouseCoopers

## APPENDIX

Ineos Group Limited UK Subsidiaries and registered numbers.

<del>Ineos Investment Holdings Limited</del>	<del>4215941</del>
<del>Ineos Intermediate Holdings Limited</del>	<del>4215873</del>
<del>Ineos Group Holdings plc</del>	<del>4215862</del>
<del>Ineos Holdings Limited</del>	<del>4215887</del>
<del>Ineos Oxide Limited</del>	<del>3545207</del>
<del>Ineos UK Finance Company Limited</del>	<del>4105193</del>
<del>Ineos US Finance Company Limited</del>	<del>4105198</del>
<del>Ineos OCI Limited</del>	<del>4092648</del>
<del>Ineos OCH Limited</del>	<del>4092597</del>
<del>Ineos Phenol Limited</del>	<del>4122347</del>
<del>Ineos Investment Holdings (Fluor &amp; Silicas) Limited</del>	<del>3982231</del>
<del>Ineos Intermediate Holdings (Fluor &amp; Silicas) Limited</del>	<del>4085956</del>
<del>Ineos Holdings (Fluor &amp; Silicas) Limited</del>	<del>3938607</del>
<del>Ineos Fluor Holdings Limited</del>	<del>4049690</del>
<del>Ineos Fluor International Limited</del>	<del>4110462</del>
<del>Ineos Fluor Limited</del>	<del>4041123</del>
<del>Ineos Fluor Partners Limited</del>	<del>4115524</del>
<del>Ineos Fluor Delaware Limited</del>	<del>4115605</del>
<del>Ineos Trustees Limited</del>	<del>3546093</del>
<del>Ineos Silicas Holdings Limited</del>	<del>4012355</del>
<del>Crosfield Catalysts Limited</del>	<del>89983</del>
<del>Joseph Crosfield &amp; Son Limited</del>	<del>259949</del>
<del>Ineos Silicas International Limited</del>	<del>4111647</del>
<del>Ineos Silicas Limited</del>	<del>48745</del>
<del>Crosfield International Limited</del>	<del>307115</del>
<del>Ineos Silicas Partners Limited</del>	<del>4115521</del>
<del>Ineos Silicas Delaware Limited</del>	<del>4115529</del>