



KPMG Audit Plc
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The Directors
ICI Industrial Investments Limited
20 Manchester Square
LONDON
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Our ref js/ck

25 October 2004

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we hereby give you formal notice of our resignation as auditors of ICI Industrial Investments Limited (the "Company"), with effect from 25 October 2004.

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 notice of the Company's members or creditors.

Yours faithfully

KPMG Audit Plc

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