

Ernst & Young LLP 1 More London Place London SE1 2AF

Phone 020 7951 2000 Fax 020 7951 1345 www.ev.com/uk

Received 9/5/07

The Directors

Ineos Nominee Limited 5310669

8 May 2007

ICG/ECU/ES/srg

Hawkslease Chapel Lane Lyndhurst Hampshire SO43 7FG United Kingdom

Direct Line: 020 7951 4855 E-mail estanton@uk ey com

## Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company This resignation takes effect from the date on which you receive this letter

In accordance with section 394(1) 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

Yours faithfully

for and on behalf of Ernst & Young LLP

11/05/2007 COMPANIES HOUSE

■ The Uk firm Ernst & Young LEP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member practice of Ernst & Young Global A list of members' names is available for inspection at the above address which is the tirm's principal place of business and its registered office