



ANDERSEN

15 July 2002

The Company Secretary  
Engelhard Limited  
63 St. Mary Axe  
London  
EC3A 8NH

Arthur Andersen  
180 Strand  
London  
WC2R 1BL  
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Dear Sir

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

<u>Name</u>	<u>Registered Number</u>
* Engelhard Limited	249071 *
Engelhard International Limited	3101215
Engelhard Metals Limited	1657318
Engelhard Sales Limited	933890
Engelhard Technologies Limited	561226
The Sheffield Smelting Co., Limited	30705
Engelhard Pension Trustees Limited	956432
Engelhard Trustee Co., Limited	3416522
Engelhard Europe Finance Limited	4095653

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 attention of the companies' members or creditors.

Yours faithfully,

*Arthur Andersen*

