

PricewaterhouseCoopers
89 Sandyford Road
Newcastle upon Tyne NE99 1PL
Telephone +44 (0) 191 232 8493
Facsimile +44 (0) 191 261 9490
Direct Fax (0191) 230 1048

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.

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