

The Directors  
Vopak Logistics Services UK Limited  
Oliver Road  
West Thurrock  
Grays  
Essex  
RM20 3EY

9 January 2002

132999

Dear Sirs

**Resignation as auditors – Vopak Logistics Services UK Limited**

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 took effect from 6 November 2001.

In accordance with the Section 394(1) of that Act, we can 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

*Ernst & Young*

Ernst & Young

