

The Directors  
East Lancashire Chemical Company Limited  
Furnace Road  
Ilkeston  
Derbys  
DE7 5EP

228403

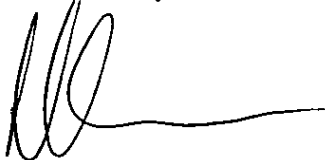
12 August 2011

Dear Sirs

**STATEMENT TO EAST LANCASHIRE CHEMICAL COMPANY LIMITED RELATING TO  
THE RESIGNATION OF NEWBY CASTLEMAN CHARTERED ACCOUNTANTS AS  
AUDITOR OF EAST LANCASHIRE CHEMICAL COMPANY LIMITED**

In accordance with section 519 of the Companies Act 2006, 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 company's members or creditors

Yours faithfully



**Newby Castleman  
Statutory Auditors**

WEDNESDAY



\*AGNFJWY5\*  
A43 24/08/2011 143  
COMPANIES HOUSE

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ALSO AT LEICESTER AND LOUGHBOROUGH

PARTNERS CHRISTOPHER CASTLEMAN FCA STEPHEN CASTLEMAN FCA DAVID HASTINGS FCA MICHAEL CASTLEMAN FCA IAN FAWCETT STUART FOSTER FCA PAUL BARNETT FCCA DAVE ADAMS ANNALISE LOVETT FCCA JOHN GRIFFIN FCCA  
REGISTERED TO CARRY ON AUDIT WORK IN THE UK AND REGULATED FOR A RANGE OF INVESTMENT BUSINESS ACTIVITIES BY THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES