

PricewaterhouseCoopers
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The Directors
Rhodia Industrial Specialties Limited C/N 3611065
210-22 Hagley Road West
Oldbury
West Midlands
B68 0NN

28 February 2003

Dear Sirs,

Notice of resignation as auditors

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 Rhodia Industrial Specialties Limited, registered number 3611065 with effect from 28 February 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 Rhodia Industrial Specialties Limited.

Yours faithfully,



PricewaterhouseCoopers

