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The Directors
Elementis Chromium Limited Liability Partnership
Urlay Nook
Eaglescliffe
Stockton on Tees
TS16 0QG

20 September 2004

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Elementis Chromium Limited Liability Partnership, partnership number OC303465 with effect from 20 September 2004.

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 Elementis Chromium Limited Liability Partnership.

Yours faithfully



PricewaterhouseCoopers LLP

