

November 3, 2005

Ms. Annie S. Veerman  
Chief Financial Officer, Lucite International Group Holdings Ltd  
Queens Gate  
15-17 Queens Terrace  
Southampton S014 3BP  
United Kingdom

Re: Lucite International Group Holdings Ltd  
Form 20-F for the fiscal year ended December 31, 2004  
Form 6-K for the period ended June 30, 2005  
File No. 333-12714

Dear Ms. Veerman:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief

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