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## Report of Independent Certified Public Accountants

Board of Directors  
American Vanguard Corporation  
City of Commerce, California

We have audited the consolidated financial statements of American Vanguard Corporation (the "Company") as of December 31, 2003 and for the year then ended. Our report, which contains an unqualified opinion with respect to these consolidated financial statements, appears in the Company's Annual Report on Form 10-K for the year ended December 31, 2003.

Our audit of the basic consolidated financial statements was performed for the purposes of forming an opinion on those financial statements taken as a whole. The financial data included in the Financial Assurance For Closure – Financial Test (1), provided by the Company, is not a required part of the basic consolidated financial statements. Such information, except for the current Closure and Postclosure Cost Estimate, has been subject to the auditing procedures applied in the audit of the basic consolidated financial statements and in connection with that procedure, no matters came to our attention, which would cause us to believe that the specified data should be adjusted.

*BDO Seidman, LLP*

Los Angeles, California

February 29, 2004  
(except for Footnote 15,  
which is as of March 13, 2004  
and Footnote 2, which is as of  
March 19, 2004)

## Report of Independent Accountants

Board of Directors  
BP Corporation North America Inc.

We have audited, in accordance with auditing standards generally accepted in the United States, the consolidated financial statements of BP Corporation North America Inc. (the "Company" – a wholly owned subsidiary of BP America Inc.) and subsidiaries for the year ended December 31, 2003 and have issued our report thereon dated February 10, 2004. The financial statements of the Company are presented in conformity with accounting principles generally accepted in the United States.

Ian Springett's (Vice President & Chief Financial Officer of BP Corporation North America Inc.) March 29, 2004 letter pertaining to financial assurance is addressed to the California Department of Toxic Substances Control.

In connection with our audit and in accordance with the California Code of Regulations, Title 22, Division 4.5, Chapters 14 and 15, Article 8, we have compared the amounts presented in that letter, listed under Alternative IV Items 7 and 8, with the corresponding amounts included in or derived from the consolidated financial statements referred to above. In connection with that procedure, no matters came to our attention that caused us to believe that the amounts shown on items 7 and 8 should be adjusted.

This report is intended solely for the information and use of the Board of Directors and the California Department of Toxic Substances Control and is not intended to be and should not be used by anyone other than these specified parties.

*Ernst & Young LLP*

March 29, 2004 .

Mr. Brian Kenney  
President  
GATX Financial Corporation  
500 West Monroe Street  
Chicago, IL 60661

We have audited, in accordance with auditing standards generally accepted in the United States, the balance sheet of GATX Financial Corporation (a wholly-owned subsidiary of GATX Corporation) and subsidiaries as of December 31, 2003, and the related statements of operations, changes in shareholder's equity and cash flows for the year then ended, and have issued our report thereon dated January 29, 2004.

In connection with our audit, we have compared the consolidated tangible net worth of \$1,514,100,00 and total assets in the United States of \$3,704,300,000 of GATX Financial Corporation and subsidiaries as of December 31, 2003, as set forth in your letter dated March 22, 2004 to representatives of the Department of Toxic Substances Control, Financial Responsibility Unit, State of California, to the corresponding amounts derived from or included in the audited consolidated financial statements referred to above. In connection with that procedure, nothing came to our attention that caused us to believe that these amounts did not agree to amounts derived from or included in the audited consolidated financial statements referred to above. However, our audit was not directed primarily toward obtaining knowledge of such agreement.

This report is intended solely for the information and use of the Company and the Department of Toxic Substances Controls, Financial Responsibility Unit, State of California and is not intended to be and should not be used by anyone other than the specified parties.

*Ernst & Young LLP*

March 22, 2004



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November 22, 2004

Steven Douglas  
Executive Vice-President and Chief Financial Officer  
Noranda Inc.  
181 Bay Street, Suite 200  
Toronto, Ontario, Canada  
M5J 2T3

Dear Sir:

**Re: Noranda Recycling Inc. (formerly Micro Metallics Corporation)**

We are independent public accountants and auditors of Noranda Inc. [the "Company"]. We reported without qualification on the consolidated financial statements of the Company for the year ended December 31, 2003 on February 9, 2004.

We have compared the data specified in the letter dated November 4, 2004 from the Executive Vice-President and Chief Financial Officer as having been derived from the independently audited, year-end financial statements for the latest fiscal year with the amounts in such financial statements. In connection with this procedure, no matters came to our attention that caused us to believe that the specified data should be adjusted.

This letter is provided solely for the purpose of assisting the Department of Toxic Substances Control in discharging their responsibilities and should not be relied upon for any other purpose.

Yours faithfully,

Ernst & Young LLP  
Chartered Accountants