

**Tate & Lyle to Build New Sucralose Plant in Singapore,
Continuing Value Added Growth
£97m Investment to Significantly Boost SPLENDA® Sucralose Output**

4 November 2004: Tate & Lyle PLC announced today that a new £97 million sucralose manufacturing plant is to be built in Singapore. This will be Tate & Lyle's second sucralose facility and is being constructed in response to strong and sustained international customer demand for SPLENDA® Sucralose.

The new plant, which will complement the highly successful existing operation in McIntosh, Alabama, USA, will use a patented manufacturing process and will be completed by January 2007. Once fully operational, the Singapore plant will have a capacity two-thirds of that at the expanded Alabama facility.

The total capital cost of construction will be £97 million (US\$175 million). The plant will be funded from existing resources and is expected to cover the cost of capital during the financial year ending March 2009. After an extensive review of alternative locations, Singapore was selected due to its attractive tariff structures, availability of a highly skilled workforce, proximity to key markets and the excellent support from the Singapore Economic Development Board.

SPLENDA® Sucralose is a no-calorie sweetener that is made from sugar, so it tastes like sugar. Its excellent taste profile and unique functionality as a food ingredient has driven exceptional levels of demand from food and beverage producers around the world. The success of McNeil Nutritionals' SPLENDA® Brand tabletop products has further increased demand.

Iain Ferguson, Chief Executive of Tate & Lyle said:

"We are delighted to announce the construction of a second sucralose plant. SPLENDA® Sucralose continues to enjoy impressive growth in demand across all major food and beverage categories. Together with the previously announced investment in our Alabama facility, the new plant in Singapore will enable us to continue to meet our customers' needs and better serve a growing global market.

"The new plant will broaden our manufacturing base and help facilitate improved access to the Asian and European markets. Sucralose has enjoyed success in Japan since the first products were launched there in 1999 and we aim to replicate this success across the region. European Union approval of sucralose was granted in February 2004 and becomes final in all member states in February 2005.

"By January 2007, we will have more than tripled sucralose manufacturing output

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compared to the level at the time of the realignment of the SPLENDA[®] Sucralose business in April 2004. This will significantly contribute to delivering on our strategy of growing the contribution to profit from value added ingredients.

“We have received excellent support from the Singapore Economic Development Board and look forward to future co-operation. The SPLENDA[®] Sucralose manufacturing process is sophisticated and patent-protected and technical training of key members of the operational workforce in Singapore will begin shortly to ensure the creation of an expert local workforce ahead of plant commissioning.”

Mr Teo Ming Kian Chairman of Singapore Economic Development Board said:

“We are proud that Tate & Lyle, a global leader in renewable ingredients, has chosen Singapore to spearhead its growth in Asia and to be a vital part of the global success of SPLENDA[®] Sucralose, especially as this is the company's first manufacturing investment in Singapore. High value specialty ingredients is an area that has tremendous potential in Asia as this region develops. Tate & Lyle's choice of Singapore reaffirms our position as a strong combination of trust, science, innovation and connectivity to end markets which will sharpen the competitive edge of these companies. We wish Tate & Lyle every success in its operations in Singapore.”

Contacts

Tate & Lyle PLC

Mark Robinson, Head of Investor Relations

Tel: +44(0)20 7626 6525 or Mobile: +44(0)7793 515861

investorrelations@tateandlyle.com

Chris Fox, Director of Corporate Relations (Press)

Tel: +44(0)20 7626 6525 or Mobile: +44(0)7801 808553

Singapore Economic Development Board

Patricia Ng, Head Marketing and Communications

Tel: +65 6832 6004

patricia_ng@edb.gov.sg

Notes to Editors

Tate & Lyle announced the realignment of our sucralose activities in April 2004. Tate & Lyle became the sole manufacturer of sucralose and sells SPLENDA[®] Sucralose as an ingredient to food and beverage companies worldwide. McNeil Nutritionals buys sucralose from Tate & Lyle and sells SPLENDA[®] Brand tabletop products worldwide.

Sucralose is currently manufactured at a plant in McIntosh, Alabama, US using a patented process. During 2004, Tate & Lyle announced two expansion projects to this plant. In June, we announced an expansion at a total capital cost of £16 million (US\$30 million) to be completed by January 2006. In July, a further expansion of £24 million (US\$45 million) to be completed by April 2006 was announced. On completion, these two projects will more than double output capacity compared with that achieved at the time of Tate & Lyle's acquisition.

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SPLENDA® Sucralose is used to sweeten over 4,000 products and is being enjoyed by millions of consumers around the world. It is suitable for use by all the family including people with diabetes.

About Tate & Lyle

Tate & Lyle is a world leader in renewable ingredients. Its core competence is to take corn, wheat or sugar, and add value to these raw materials through technology. As a result of continuous innovation it offers an ever-wider product portfolio of versatile and functional ingredients. These products include Cereal Sweeteners, Starches, Sugars, Citric Acid and SPLENDA® Sucralose. Tate & Lyle products have wide applications in the food, beverage, pharmaceutical, cosmetic, paper, packaging and building industries. With headquarters in London, Tate & Lyle operates more than 41 plants and 20 additional production facilities in 28 countries, almost all in Europe and the Americas. It employs 6,700 people in its subsidiaries with a further 4,800 employed in joint ventures. Sales in the year to 31 March 2004 totalled £3,167 million. More details are available on this website www.tateandlyle.com.

SPLENDA® is a trademark of McNeil Nutritionals, LLC