

PricewaterhouseCoopers LLP
Cornwall Court
19 Cornwall Street
Birmingham B3 2DT
Telephone +44 (0) 121 265 5000
Facsimile +44 (0) 121 265 5050
pwc.com/uk

The Directors
Source BioScience plc
1 Orchard Close
Nottingham Business Park
Nottingham
NG8 6PX

26 September 2008

Dear Sirs,

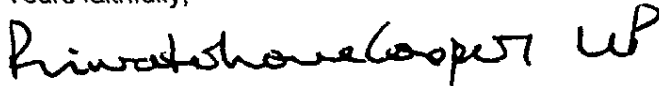
79136

Statement of Circumstances connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we set out below the circumstances connected with our ceasing to hold office as auditors of Source BioScience plc, registered no 00079136 (the Company) effective from 26 September 2008

The Company informed us that, as a matter of recurring practice, they have reviewed a number of service providers. They put the audit out to tender as part of this process with a view to achieving savings at the aggregate level for audit and non-audit fees and have decided to appoint another firm.

Yours faithfully,



PricewaterhouseCoopers LLP

