

Price Waterhouse



155133

11 August 1998

PRIVATE AND CONFIDENTIAL

The Directors
Croda International Plc
Cowick Hall
Snaith
Goole
DN14 9AA

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of the companies listed on the attached schedule with effect from 3 September 1998.

Yours faithfully

PRICE WATERHOUSE

SR/TAR/AD



CRODA INTERNATIONAL PLC

LIST OF COMPANIES

Croda International plc	- 206132
Croda World Traders Limited	- 155113 ✓
Croda Polymers International Limited	- 420175
Croda Overseas Holdings Limited	- 3360096
Croda Distillates Limited	- 143637
Croda Cosmetics (Europe) Limited	- 2164010
Croda Cosmetics and Toiletries Limited	- 33527
Croda Chemicals International Limited	- 167236
Croda (CPI) Limited	- SC000961
Cropol Industries (Overseas) Limited	- 103962
Croda Food Services (Ireland) Limited	- 240711
Cowick Hall Trustees Limited	- 3406630