

Our Ref: LN/JW/wsn

27 January 2000

Miss R Jones  
Company Secretary  
Kalon Limited  
Huddersfield Road  
Birstall  
Batley  
West Yorkshire  
WF17 9XA

Dear Miss Jones

**RESIGNATION AS AUDITOR OF:**

- |  |  |
|--|--|
| <del>—Sigmakalon UK Ltd (formerly Kalon Group Plc)</del> | <del>—SPL Paints (UK) Ltd</del>        |
| <del>—Kalon Ltd</del>                                    | <del>—Kalon (SA) Ltd</del>             |
| <del>—Kalon Investment Company Ltd</del>                 | <del>—Johnstone's Paints Limited</del> |
| <del>—Kalon International</del>                          | <del>—Hawthornedale Limited</del>      |
| <del>—Kalon Pension Trustees Ltd</del>                   | <del>—Novodec Limited</del>            |
| <del>—Kalon Investments Ltd</del>                        | <del>—Chelec Limited</del>             |
| <del>—Johnstone's Properties (Gorton) Limited</del>      | <del>—Laran Adhesives Limited</del>    |
| <del>—SPL Paints (Ireland) Limited</del>                 | <del>—Windeck Paints Limited</del>     |

In accordance with section 394 of the Companies Act 1985, we confirm that, in our opinion, there are no circumstances connected with our ceasing to hold office for the above named companies that we consider ought to be brought to the attention of the companies' members or creditors.

Yours faithfully

**RSM ROBSON RHODES**

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