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The Directors
Chemviron Speciality Chemicals Limited
1015 Arlington Business Park
Theale
READING
RG7 4SA

Our ref Rmh/aoe

Contact Alper Erman
0171 311 3044

25 April 1996

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

KPMG

Enc.



Member firm of
KPMG International

KPMG is registered
to carry on audit work and
authorised to carry on
supplementary services

by the Institute of
Chartered Accountants in
England and Wales. The
address of the firm is

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners
may be obtained



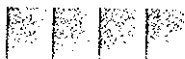
STATEMENT TO THE DIRECTORS OF CHEMVIRON SPECIALITY CHEMICALS
LIMITED ON CEASING TO HOLD OFFICE AS AUDITORS

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

KPMG

KPMG

Chartered Accountants
Registered Auditors
London
25 April 1996



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