

*Price Waterhouse*



3 August 1998

The Directors  
Du Pont (U.K.) Limited  
Wedgwood Way  
STEVENAGE  
Hertfordshire  
SG1 4QN

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 with immediate effect.

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

Yours faithfully

*Price Waterhouse*

PRICE WATERHOUSE

