

1 August 2002



British Vita PLC

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E-mail: cosec@britishvita.com Web: www.britishvita.com

From the office of the Company Secretary

The Registrar of Companies,
Companies House,
Crown Way,
Maindy,
Cardiff,
CF14 3UZ

For the attention of : Jane Walters

Dear Sir,

**RE : VITA THERMOPLASTIC COMPOUNDS LIMITED, REGISTERED NUMBER :
1018237**

I enclose formal notification of the resignation of Arthur Andersen as the Company's auditors.

Yours faithfully,
British Vita PLC

M R Stirzaker
Company Secretary and Solicitor





ANDERSEN

The Company Secretary
British Vita PLC
Oldham Road
Middleton
Manchester
M24 2DB

Arthur Andersen

Bank House
9 Charlotte Street
Manchester M1 4EU

Tel 0161 228 2121
Fax 0161 228 1421

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19 July 2002

Direct Line: 0161 200 0295
Direct Fax: 0161 200 0191
Email: tim.edge@uk.andersen.com
Our ref: te/aw/leaw2470

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

British Vita Investments Limited
Vita International Limited
Vita Services Limited
Ball & Young Limited
Caligen Foam Limited
Kay-Metzeler Limited
Vitafoam Limited
Rossendale Combining (Holdings) Limited
The Rossendale Combining Company Limited
Vitafibres Limited
Vita-tex Limited
H.E. Mowbray & Company Limited
Vitacom Limited
Vita Liquid Polymers Limited
Vitamol Limited
Vita Industrial Polymers Limited
Vita Thermoplastic Compounds Limited
Jackdaw Polymers Limited
Silvergate Plastics Limited
Hyperlast Limited
Autothane Limited
Doeflex Limited
Doeflex Industries Limited
Doeflex Properties Limited
Plastech Extrusions Limited
JGP Limited
Vita Thermoplastic Sheet Limited
Vultra Rubber Company Limited

Custom Foams Limited
Alfordshire Distribution Limited
Prima Foam and Fibre Limited
Prima Foam (Bedford) Limited
Fabric Treatment Limited
Vita Inoac Limited
Jordan Laminates Limited
Jordan Holdings Group Limited
Grosvenor Polymers & Chemicals Limited
Vita Investments North America Limited

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 companies' members or creditors.

Yours faithfully,

Arthur Anderson