1 August 2002



Oldham Road, Middleton, Manchester, M24 2DB, UK. Tel: 44 (0) 161-643 1133 Fax: 44 (0) 161-653 5411 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 INVESTMENTS NORTH AMERICA LIMITED, REGISTERED NUMBER: 1522818

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

U.S. Strisula

#AFPA@D45# 0278

COMPANIES HOUSE

0377 06/08/02





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

19 July 2002

Arthur Andersen

Bank House 9 Charlotte Street Manchester M1 4EU

Tel 0161 228 2121 Fax 0161 228 1421

www.andersen.com

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

Alta Adum

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,