

18 July 2002

The Company Secretary Yule Catto & Co plc Templefields Harlow Essex CM20 2BH

Dear Sir,

Arthur Andersen

Betjeman House 104 Hills Road Cambridge CB2 1LH

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

Yule Catto & Co plc Yule Catto International Limited Yule Catto Overseas Limited Holliday Chemical Services Limited Holliday Chemical Overseas Limited Holliday Chemical Holdings Limited Holliday International Limited Star Pharma Limited Pharma Generics Limited Generic Pharma Sales Limited Holliday Holdings Limited Yule Catto Quest Trustee Limited Temple Fields Properties Limited E-Catto.com Limited Temple Fields 508 Limited Temple Fields 509 Limited Thomas Bell Limited Super Sky Limited Temple Fields 510 Limited Autoclenz Ltd Brencliffe Ltd Holliday Dispersions Ltd Holliday Dyes and Chemicals Ltd Holliday Pigments Limited Reabrook Ltd Oxford Chemicals Ltd 2201740 William Blythe Ltd James Robinson Ltd Synthomer Ltd



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