

The Directors

Inspec Group plc

Inspec Finance Limited

No. 2685504

Inspec UK Limited

Inspec Far East Limited

Inspec Fine Chemicals Limited

Charleston Industrial Estate

Hythe

SOUTHAMPTON

SO4 7ZG

09 October 1998

Dear Sirs

INSPEC GROUP PLC

INSPEC FINANCE LIMITED

INSPEC UK LIMITED

INSPEC FAR EAST LIMITED

INSPEC FINE CHEMICALS LIMITED

We give notice that we are resigning as auditors of the above companies with effect from 9 October 1998. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the above companies.

Yours faithfully,



PricewaterhouseCoopers

