

PricewaterhouseCoopers
Benson House
33 Wellington Street
Leeds LS1 4JP
Telephone +44 (0) 113 289 4000
Facsimile +44 (0) 113 289 4460

The Directors
Orvet UK Limited and the
companies listed in the Appendix
Leeds Business Park
18 Bruntcliffe Way
Morley
Leeds
LS27 0JG

20 January 2003

Dear Sirs

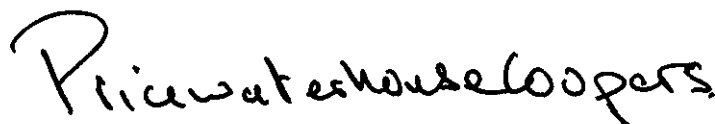
Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 of Orvet UK Limited and the companies listed in the Appendix with effect from 22 January 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Orvet UK Limited or any of the companies listed in the Appendix.

Yours faithfully



PricewaterhouseCoopers



20 January 2003

Appendix

Company name	Registered number
Orvet UK Limited	3188178
Approved Prescription Services Limited	302461
APS/Berk Limited	3152055