

Coopers  
& Lybrand

business assurance  
business recovery and insolvency  
corporate finance  
management consulting  
tax and human resource advice

Benson House  
33 Wellington Street  
Leeds LS1 4JP

telephone (0113) 289 4000  
facsimile (0113) 289 4460

cables Colybrand Leeds  
telex 887474 COLYRN G

The Directors  
Orvet (UK) Limited  
Five Chancery Lane  
Cliffords Inn  
LONDON  
EC4A 1BU

*Company's  
Registered no  
03188178*

your reference

our reference  
o4z98nov.sam

4 September 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers 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 with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

*Coopers & Lybrand*

Coopers & Lybrand

c.c: P Horsman  
Approved Prescription Services Limited  
Leeds Business Park  
18 Bruntcliffe Way  
Morley  
LEEDS  
LS27 0JG

