

PricewaterhouseCoopers
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The Directors
Bristol-Myers Squibb Holdings Limited
Business Services Centre
Lakewood
Heronsway
Chester Business Park
Wrexham Road
Chester CH4 9QW

16 January 2003

Our ref: NJR/SAT

Dear Sirs/Madams

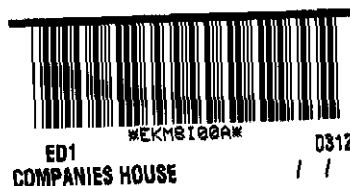
Notice of resignation as auditors

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:

Company	Registered Number
Bristol-Myers Squibb Holdings Limited	263455
Bristol-Myers Squibb Pharmaceuticals Limited	02487574
Bristol-Myers Squibb Business Services Limited	2059282
ConvaTec Limited	1309639
Amcare Limited	3191025
Novacare UK Limited	3196506

with effect from 27 January 2003.

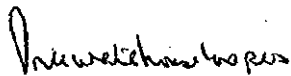


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In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the companies.

Yours faithfully



PricewaterhouseCoopers