

ANDERSEN

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For the attention of Craig Forbes

24 July 2002

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vls/ceh/leax5438

Dear Sirs

CIBA SPECIALTY CHEMICALS PLC **3249009**

As requested, we hereby submit our resignation as auditors of the above companies with effect from 30 July 2002.

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 company's members or creditors.

Yours faithfully

