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The Secretary
Summit Pharmaceutical Europe Limited
Vintners' Place
68 Upper Thames Street
London
EC4V 3BJ

10 September 2007

Dear Sirs

This letter is formal notice of our resignation as auditors of the above company with effect from the date of receipt of this letter at its registered office

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully

Deloitte & Touche LLP

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Audit. Tax. Consulting. Corporate Finance.

Member of
Deloitte Touche Tohmatsu

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