

PRITCHARDS

CHARTERED

ACCOUNTANTS

Our Ref: ALM/AS-SEMIC01/AW17

26 January 1996

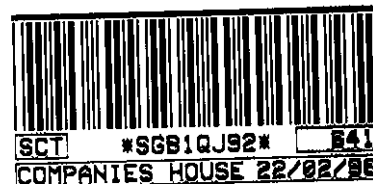

The Directors
Semi Chem (Toiletries) Limited
92 Fountainbridge
EDINBURGH
EH3 9QE

Dear Sirs

75371,

We hereby tender our resignation as Auditors of the company as of today's date. We would confirm that there are no matters connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully



14 Alloway Place, Ayr KA7 2AA. Tel: 01292 264631 Fax: 01292 610045 DX: AY27

OTHER OFFICE IN LANARK

Ronald C. Wilson C.A., Catriona S. Maclean C.A., A. Lyall Millar B.Sc., C.A., Leslie W. Reid B.Acc., C.A.
REGISTERED TO CARRY ON AUDIT WORK AND AUTHORISED TO CARRY ON INVESTMENT BUSINESS BY THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND