

PRITCHARDS
CHARTERED ACCOUNTANTS

Our Ref: ALM/AW3

5 May 1995

75371

The Directors
Semi Chem Limited
Aitkenhead
KIRKMICHAEL
Ayrshire

Dear Sirs

Semi Chem (Toiletries) Limited ("the Company")

We hereby agree that we will resign as auditors of the Company with effect from completion and signing of the audited accounts of the Company for the year ended 30 April 1995 (as extended to 6 May 1995).

We confirm for the purposes of Section 394 of the Companies Act 1985 that we are not, at this time, aware of any circumstances connected with our ceasing to hold office as auditors, which we consider should be brought to the attention of the members or creditors of the Company.

We will provide you with a further letter of resignation in terms hereof, following completion of the audit and will confirm the amount of our fees outstanding at that time.

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