

1961886

PricewaterhouseCoopers
1 Embankment Place
London WC2N 6RH
Telephone +44 (0) 207 585 5000
Facsimile +44 (0) 207 822 4652

The Directors
Merial Animal Health Limited
Sandringham House
Harlow Business Park
Harlow
Essex
CM19 5TG

14 February 2003

Our ref: KG/SJM/LLP 6

Dear Sirs,

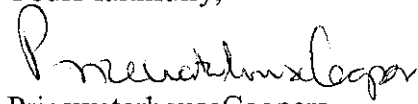
Notice of resignation as auditors

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 Merial Animal Health Limited, registered number 1961886 with effect from 14 February 2003.

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 Merial Animal Health Limited.

Yours faithfully,


PricewaterhouseCoopers

