

Inveresk Research Limited
Elphinstone Research Centre
Tranent
Midlothian
EH33 2NE

20 March 2002

3/WHPS/SEH

F.A.O. Leigh Harrison Esq

Direct Line: 0118 928 1301
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Dear Sirs

Inveresk Research Limited (formerly ClinTrials Research Limited)

2211403

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that 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



William Powlett Smith
Partner
Ernst & Young LLP



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