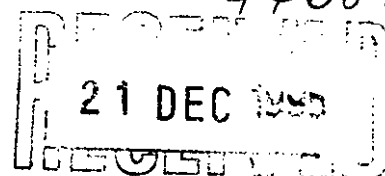


ARTHUR
ANDERSEN

ARTHUR ANDERSEN & CO. SC



18 December 1995

The Company Secretary
Fisons plc
Fison House
Princes Street
Ipswich
Suffolk IP1 1QH

1 Surrey Street
London WC2R 2PS
0171 438 3000 Telephone
0171 831 1133 Facsimile

Direct line 0171 438 3000

Our ref tm/mal

Your ref

Dear Sirs

As requested, we hereby submit our resignation as auditor of Fisons plc with immediate effect.

As required by Section 394 (1) of the Companies Act 1985, we confirm that there are no circumstances which we consider should be brought to the notice of the members or the creditors of the Company.

Yours faithfully

