

PricewaterhouseCoopers
1 Embankment Place
London WC2N 6NN
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The Directors

Akzo Nobel UK Ltd
International Coatings Ltd
Akzo Nobel CIF Nominees Ltd
PRC-DeSoto, Europe Ltd
Akzo Nobel Films (Holdings) Ltd
Akzo Nobel Investments (Holdings) Ltd
Akzo Nobel Investments (US) Ltd
Akzo Nobel Investments Finance Ltd
Akzo Nobel Investments Ltd
Akzo Nobel Services Ltd
Cloudburst II plc
CPFilms Ltd
David Barnes Ltd
Eighteen Hanover Square
Flexitainers Ltd

Fothergill & Harvey Public Ltd Company
Group Nominees Ltd
Holywell-Halkin Mining & Tunnel Company Ltd
International Overseas Ltd
International Paint Ltd
International Paints (Holdings) Ltd
International Paints Exports Ltd
International Paints Investments Ltd
James Nelson Ltd
Kendall Place (Betts) Ltd
Martin Processing (UK) Ltd
Semco International Ltd
SIH Ltd
Sydenham Towers Ltd
Trackwell Ltd

PO Box 20980
Oriol House
16 Connaught Place
London W2 2ZB

25 November 1999

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of Akzo Nobel Nippon Paint Limited with effect from 30 November 1999.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to this company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

PricewaterhouseCoopers

JKB/RJS/MB



PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6NN. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.