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The Directors
Pharmacia Limited
Davy Avenue
Knowlhill
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836870

4 February 2003

Our ref: rdp/hb/phanovation1.doc

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 Pharmacia Limited, registered number 00506792 and its subsidiary companies as detailed in Appendix 1 with effect from 11 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 Pharmacia Limited and its subsidiary companies as detailed in Appendix 1.

Yours faithfully

Riley Waterhouse Coopers

PricewaterhouseCoopers



Appendix 1

List of subsidiary companies of Pharmacia Limited

	Registered number
Pharmacia UK Limited	02534142
Pharmacia & Upjohn (Cambridge) Limited	00974213
Monsanto plc	03326109
Pharmacia Africa Limited	03461034
Pharmacia & Upjohn Management Company Limited	03119910
Pharmacia Animal Health Limited	00836820