Deloitte & Touche Hill House 1 Little New Street London EC4A 3TR

Tel: National 020 7936 3000 International + 44 20 7936 3000 Fax (Gp. 3): 020 7583 8517 LDE: DX 599 www.deloitte.co.uk

Deloitte & Touche

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The Secretary
Martindale Pharmaceuticals Limited
Bampton Road
Harold Hill
Romford
RM3 8UG

21 October 2000

Dear Nick

This letter is formal notice of our resignation as auditors of Martindale Pharmaceuticals Limited with effect from today.

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 sincerely

Deloitte & Touche

Delotte - Touche



