

PricewaterhouseCoopers
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The Directors
SYGEN INTERNATIONAL PLC
Fyfield Wick
Abingdon,
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OX13 5NA

1334049

11 February 2003

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 Sygen International plc, (registered number 3215874) and its UK subsidiary companies (full list and company numbers attached at Appendix A) 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 Sygen International plc.

Yours faithfully,

PricewaterhouseCoopers



APPENDIX A

BRAZILIAN HOLDINGS LIMITED (479048)
EASICARE COMPUTERS LIMITED (830225)
PIC FYFIELD INVESTMENTS LIMITED (171195)
PIC FYFIELD LIMITED (19739)
SYAQUA LIMITED (1334049)
SPILLERS LIMITED (24021)
SPILLERS OVERSEAS LIMITED (69723)
PIG IMPROVEMENT COMPANY UK LIMITED (716304)
PIG IMPROVEMENT GROUP LIMITED (544497)
PIG IMPROVEMENT COMPANY OVERSEAS LIMITED (1583814)
NATIONAL PIG DEVELOPMENT COMPANY LIMITED (971458)