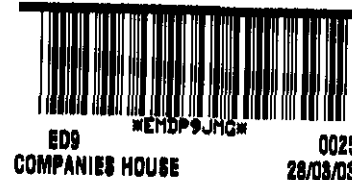


PricewaterhouseCoopers
9 Greyfriars Road
Reading RG1 1JG
Telephone +44 (0) 118 959 7111
Facsimile +44 (0) 118 960 7700

The Directors
Johnson & Johnson Management Limited
Foundation Park
Roxborough Way
Maidenhead
Berks
SL6 3UG

14th March 2003

Our ref: PLAKEnovres



Dear Sirs,

Notice of resignation as auditors

Johnson & Johnson Management Limited, 203555
Johnson & Johnson Limited, 2175750
Johnson & Johnson Limited investments Limited, 3184894

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 the above companies with effect from the date of this letter.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignations which we consider should be brought to the notice of the shareholders or creditors of any of the companies.

Yours faithfully,



PricewaterhouseCoopers