

2454226

The Directors  
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10 May 2004

Dear Sirs

## **Notice of resignation as auditors**

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Idexx Laboratories Limited registered number 2454226 with effect from the above date.

## **Statutory notice under Section 394**

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 Laboratories Limited.

Yours faithfully

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

