

PricewaterhouseCoopers
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The Directors
Inspec Group plc
Inspec Finance Limited
Inspec UK Limited
Inspec Far East Limited

No. 2723173

Inspec Fine Chemicals Limited
Charleston Industrial Estate
Hythe
SOUTHAMPTON
SO4 7ZG

09 October 1998

Dear Sirs

**INSPEC GROUP PLC
INSPEC FINANCE LIMITED
INSPEC UK LIMITED
INSPEC FAR EAST LIMITED
INSPEC FINE CHEMICALS LIMITED**

We give notice that we are resigning as auditors of the above companies with effect from 9 October 1998. There are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the above companies.

Yours faithfully,



PricewaterhouseCoopers



The principal place of business of PricewaterhouseCoopers and its associate partnerships is 1 Embankment Place, London WC2N 6NN where lists of the partners' names are available for inspection.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

PricewaterhouseCoopers is a member of PricewaterhouseCoopers International Limited, a company limited by guarantee registered in England and Wales.