

 **ANDERSEN**

21 December 2001

The Company Secretary
Croydex Limited
Central Way
Walworth Industrial Estate
Andover
SP10 5AW

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Our ref: SA/YCF

For the attention of Ian Mulholland

Dear Sirs

As requested, we hereby submit our resignation as auditor of Croydex Limited with immediate effect.

As required by section 394(1) of the Companies Act 1985, we confirm that there are no circumstances which we consider should be brought to the notice of the members or the creditors of the Company.

Yours faithfully

Arthur Andersen

