

*Price Waterhouse*



3 + 0 6 6 3 0

11 August 1998

PRIVATE AND CONFIDENTIAL

The Directors  
Croda International Plc  
Cowick Hall  
Snaith  
Goole  
DN14 9AA

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers 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 companies listed on the attached schedule with effect from 3 September 1998.

Yours faithfully

PRICE WATERHOUSE

SR/TAR/AD

