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The Directors
Oxoid Group Holdings Limited
Wade Road
Basingstoke
RG24 8PW

5 March 2004

3/WHPS/EJT/RA

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Dear Sirs

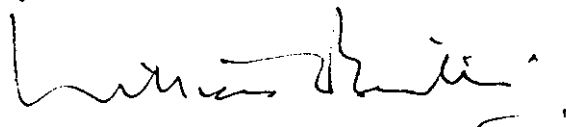
Oxoid Group Holdings Limited

This is to give you notice of our resignation as Auditors of the Company with immediate effect.

We confirm that we have no claims of any kind outstanding against the Company.

We also confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully



William Powlett Smith
Partner
Ernst & Young LLP



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