

535235



The Directors  
CalaChem Limited  
100 Barbirolli Square  
Manchester  
M2 3AB

28 September 2011

Dear Sirs,

**Statement of Circumstances connected with our ceasing to hold office as Auditors**

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of CalaChem Limited, registered no 5369235 (the Company) effective from 28 September 2011, which we consider should be brought to the notice of the Company's shareholder or creditors

Yours faithfully,

  
PricewaterhouseCoopers LLP



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