

KPMG

2 Cornwall Street
Birmingham B3 2DL

Telephone 0121 232 3000
Telefax 0121 232 3500
DX 709850 Birmingham 26

1020602

The Directors
Malvern Instruments Limited
Spring Lane South
Malvern
Worcestershire
WR14 1AQ

Our ref jah/5/pjh/ad.73

29 May 1996

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

LPML

KPMG



KPMG

2 Cornwall Street
Birmingham B3 2DL

Telephone 0121 232 3000
Telefax 0121 232 3500
DX 709850 Birmingham 26

The Directors
Malvern Instruments Limited
Spring Lane South
Malvern
Worcestershire
WR14 1AQ

Our ref jah/5/pjh/ad.73

29 May 1996

Dear Sirs

Statement to the Directors of Malvern Instruments Limited on ceasing to hold office as auditors

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

LPMG

KPMG

