Our Ref: NA/ERL/P Your Ref:

1149113

30th July 1998

Mrs C. Chadwick Airedale Chemical Co Limited Airedale Mills Skipton Road Cross Hills KEIGHLEY BD20 7BX

Dear Mrs Chadwick,

AIREDALE CHEMICAL COMPANY LIMITED RESIGNATION OF AUDITORS

Howath Clark Witchill

With effect from today's date we hereby resign as auditors of Airedale Chemical Company Limited.

We confirm that there are no circumstances in connection with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,

Horwath Clark Whitehill

