

Chartered Accountants
UK Member of
Grant Thornton International

Our Ref AN 8295/BSG/JB
Your Ref

1210198

The Company Secretary
Spiroflow Group Limited
Lincoln Way
Clitheroe
Lancashire
BB7 1QC

29 October 2003

Dear Sir

We refer to our removal as auditors of Spiroflow Group Limited with effect from 29 October 2003.

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.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully

Grant Thornton

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Registered Auditors

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