

STRICTLY PRIVATE & CONFIDENTIAL

The Directors
Spiroflow Limited
Lincoln Way
CLITHEROE
Lancashire
BB7 1QG

1210198

Date: 21 December 2006
Our ref: MMAD/12092/mgc
Your ref:

Dear Sirs

We hereby resign our position as auditors to the company.

There are no circumstances connected with our resignation which we feel 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



Mark Maden-Wilkinson
Director
For and on behalf of Pierce C. A. Limited

E-mail: m.maden-wilkinson@pierce.co.uk

