

HAWORTHS

CHARTERED ACCOUNTANTS

12/01/98

1 Stanley Street,
Accrington,
Lancashire BB5 6PD
Tel: (01254) 232521
Fax: (01254) 872459

Also at:
The Watershed Mill,
Langcliffe Road, Settle,
North Yorkshire BD24 9LR
Tel: (01729) 824122
Fax: (01729) 824123

Our Ref:-MS/MLW/SO32 - AP

14th June, 1996

Dear Sirs,

SPIROFLOW LIMITED

We refer to your letter of 6th June 1996 and give formal notice of our resignation as Auditors to the Company.

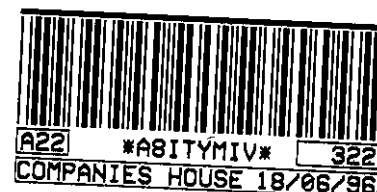
We enclose a Statement under Section 394 of the companies Act 1995.

Yours faithfully,

Haworths

The Directors,
Spiroflow Limited,
Lincoln Way,
CLITHEROE,
Lancs.
BB7 1QG.

Encl:



Partners: Peter Wilkinson F.C.A.
Peter A. Robinson F.C.A.
James McLean F.C.C.A.
Peter E. Horrocks F.C.A.
Mark Schofield B.A.(Hons), F.C.A.
Consultant: John R. Haworth F.C.A.

Registered to carry on audit work and authorised to
carry on investment business by the Institute of
Chartered Accountants in England and Wales.

Registered Number: 1210198

STATEMENT UNDER SECTION 394, COMPANIES ACT 1985

IN RESPECT OF SPIROFLOW LIMITED

As required by Section 394 (1), Companies Act 1985, we formally confirm we are not aware of any circumstances connected with our resignation as Auditors of Spiroflow Limited which ought to be brought to the attention of either the Members or the Creditors.

..Haworths.....
Haworths

..14/6/96.....
Date