

Price Waterhouse



1661935

9 July 1998

PRIVATE AND CONFIDENTIAL

The Directors
Porvair plc
Riverside Industrial Estate
Estuary Road
Kings Lynn
Norfolk
PE30 2HS

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of the companies listed on the attached schedule with effect from 22 July 1998.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

SR/TAR/AD



PORVAIR PLC

LIST OF COMPANIES

Porvair plc
Porvair Fabrics Limited
Porvair Sports Goods Limited
Porvair Ceramics Limited
Porvair Sciences Limited
Porvair Technology Limited
Porvair International Limited