

# LONG & CO.

Provincial House, 26 Aiblon Street, Leeds, LS1 6HX

Tel. & Fax: (0532) 425848



Our ref: SB/627d/LMS

2nd May 1991

The Directors,  
Keighley Laboratories Group Limited,  
Acres House,  
Berry Lane,  
Keighley,  
West Yorkshire.  
BD21 1DN

2165899

Dear Sirs,

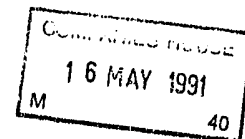
Keighley Laboratories Group Limited and subsidiary companies

Under S392 Companies Act 1985 we hereby tender, with regret, our resignation as auditors of the above mentioned group of companies.

In accordance with S394 Companies Act 1985 there are no matters in connection with our resignation of which we are aware that need to be brought to the attention of the members or creditors.

Yours faithfully,

Long & Co



Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business  
A list of partners names is available for inspection at the above address.