

To the directors of Voith Fabrics
Blackburn Limited

Company Number 03724228

24 May 2004

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Voith Turbo Limited as of 24 May 2004.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Voith Turbo Limited which we consider should be brought to the attention of members and/or creditors of the company.

Handwritten signature of BDO Stoy Hayward LLP in black ink, with the letters 'BDO' and 'Stoy Hayward LLP' clearly visible.

BDO Stoy Hayward LLP

