

Chartered Accountants
UK Member of
Grant Thornton International

Our ref MR/KL/1

4261242

The Company Secretary
GFlow Systems Limited
Corringham Road Industrial Estate
GAINSBOROUGH
Lincolnshire
DN21 1QE

19 December 2002

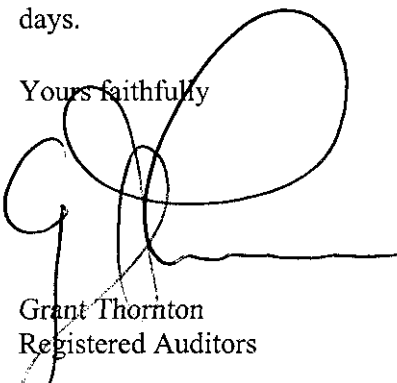
Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of GFlow Systems Limited with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider 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



Grant Thornton
Registered Auditors

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