

The Directors
AURIS Limited
AURIS Business Centre
23 St Machar Drive
Aberdeen
AB24 3RY

your reference

our reference
mjs/jh

26 August 98

Dear Sirs,

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you 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 with immediate effect.

Yours faithfully

Coopers & Lybrand.

Coopers & Lybrand

