

**SIMPSON
FORSYTH**

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DWS/JAW/jm.2

21 December 2006


The Directors
Electro Flow Controls Limited
Block 1 Unit 3
Souterhead Industrial Centre
Souterhead Road
Altens
ABERDEEN
AB12 3LF

Dear Sirs

Further to our recent discussions we resign as auditors of Electro Flow Controls Limited

In accordance with section 394(1) Companies Act 1985, we confirm that 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

Yours faithfully



Simpson Forsyth



The Mark of Quality

Partners Andrew C Forsyth, CA David W Strachan, CA Campbell M Reith
Registered to carry on audit work by the Institute of Chartered Accountants of Scotland

BUSINESS



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