

KPMG Audit Plc

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The Directors PANalytical Ltd Philips House Cambridge Business Park Cowley Road

Your ref

Our ref rf/jp/894

Cambridge

Contact

Robert Ferguson

01223 582007

3 August 2004

CB4 0HA

Dear Sirs

Notice of resignation - PANalytical Ltd (no. 1005071)

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We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG Audit Plc

Enclosures:

COMPANIES HOUSE



KPMG Audit Ptc, a company incorporated under the UK Companies Acts, is a member of KPMG International, a Swiss cooperative

Registered in England No 3110745 Registered office: 8 Salisbury Square, London EC4Y 8BB



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Dear Sirs

Statement to the directors of PANalytical Limited (no. 1005071) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours falthfully

KPMG Audit Plc

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