



Woodward Hale

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

38 Dollar Street, Cirencester, Gloucestershire GL7 2AN. Telephone: (01285) 659341. Facsimile: (01285) 885511.

The Directors
Invertec Limited
Horcott Industrial Estate
Horcott Road
FAIRFORD
Gloucestershire GL7 4DW

Our ref: VEC/KA

Your ref:

2072 273

27th May 1997

Dear Sirs

We hereby resign as your auditors with immediate effect.

In accordance with Section 394 Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Woodward Hale

