

The Director
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3 November 1998

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Subject: Notice of resignation as auditors

Dear Sir

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Flowidea Limited with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholder or creditors of Flowidea Limited.

Yours faithfully

PricewaterhouseCoopers



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