Grant Thornton 75

Chartered Accountants The UK Member Firm of Grant Thornton International

> Our Ref M0421/G/PTJB/NHM Your Ref

The Company Secretary Matcon Group Limited Matcon House London Road Moreton in Marsh Glos. GL56 0HJ

2 February 2001

Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Matcon Group Limited with immediate effect.

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.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Grant Thornton Registered Auditors

The Quadrangle Imperial Square Cheltenham Glos GL50 1PZ Tel 01242 633200 Fax 01242 222330

Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment inspected at the above address and at Grant Thornton House Euston Square London NW1 2EP

COMPANIES HOUSE