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1468532

The Directors
Oxford Analytical Instruments Limited
Old Station Way
Eynsham
Witney
Oxon
OX8 1TL

Our ref ajh/nk/743ext014a

Contact Andrew Holden
01734 642195

1 August 1996

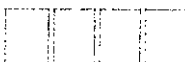
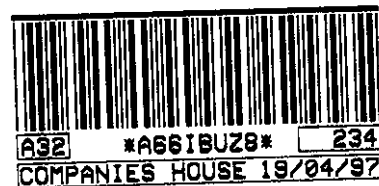
Dear Sirs

Statement to the directors of Oxford Analytical Instruments Limited (registered number 1468532) 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 faithfully

KPMG
Chartered Accountants
Registered Auditors



Member firm of
KPMG International

KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection