



BDO Stoy Hayward
Chartered Accountants

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Private and Confidential

The Directors
EMCCI
Ridings House
Ridings Park
Hawkes Green
Cannock
WS112FJ

22 December 2003

Our ref: 012163/KJE/GLW

Dear Sirs

Notice of resignation as auditors of EMCCI (Registered Number 00036148)

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of the above company with effect from 31 December 2003.

In accordance with Section 394 of the Companies Act 1985, we are pleased to 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

BDO Stoy Hayward

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