

RSM Robson Rhodes

13 August 2007

The Directors
MCP Group
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www.rsm.co.uk
Our Ref JN/CM/SH
Your Ref

Dear Sirs

RESIGNATION AS AUDITORS OF MINING & CHEMICAL PRODUCTS LIMITED - 244498

We are writing to give you formal notice of our intention to resign as auditors of the above company with effect from the date of this letter

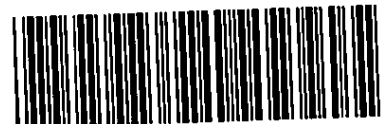
In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the company's members or creditors

Yours faithfully

RSM Robson Rhodes LLP

RSM ROBSON RHODES LLP
Chartered Accountants

THURSDAY



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A13 23/08/2007 389
COMPANIES HOUSE

RSM Robson Rhodes LLP is a limited liability partnership and is an independent member firm of RSM International an affiliation of independent accounting and consulting firms.

RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is authorised and regulated by the Financial Services Authority

Offices at Birmingham Bristol, Cambridge
Dublin, Edinburgh Leeds London, Manchester
Registered office 30 Finsbury Square London
EC2P 2YU at which a list of members may be
inspected
Registered in England and Wales No OC304188



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