



BDO Stoy Hayward
Chartered Accountants

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Private and Confidential

The Directors
ISPC Surface Preparation Limited
PO Box 60
Craven Road
Broadheath
Altrincham
Cheshire WA14 5EP

31 December 2003

Our ref : 011916/JTR/JPC/AP

Dear Sirs

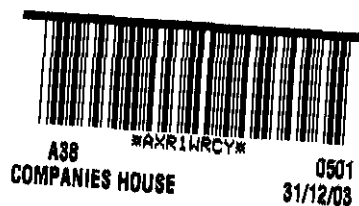
ISPC Surface Preparation Limited - 33672
Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of ISPC Surface Preparation Limited 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



96/IM/specimen letter of resignation
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