

To the directors of Greatcoat Limited

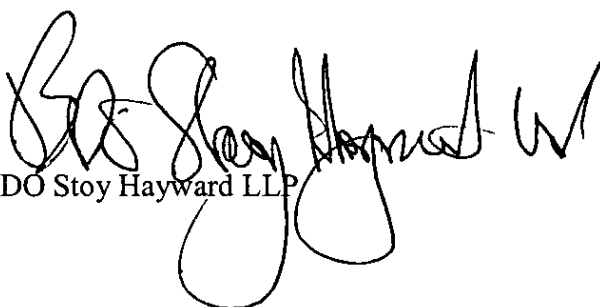
Company Number 00451454

30 July 2007

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Greatcoat Limited as of 18 July 2007

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Greatcoat Limited which we consider should be brought to the attention of members and/or creditors of the company


BDO Stoy Hayward LLP

