BDO

BDO Stoy Hayward
Chartered Accountants

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Private and Confidential

The Directors
H Bronnley & Co Limited
Brackley Works
Radstone Road
Brackley
Northamptonshire
NN13 5AU

Dear Sirs

Notice of resignation as auditors of H Bronnley & Company Limited (Company Number : 46883)

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of H Bronnley & Company 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

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LD7 05/01/04
COMPANIES HOUSE

96/TM/specimen letter of resignation
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A list of partners' names is open to inspection at the above address

BDO Stoy Hayward is authorised and regulated by the Financial Services Authority to conduct investment business

BDO Stoy Hayward firms operate from offices across the United Kingdom