Deloitte.

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The Directors Linread Limited Precision House Arden Road Alcester Warwickshire B49 6HN 207655

9 May 2007

Dear Sirs

We resign as auditors of the above named company with effect from 9 May 2007 and confirm that for the purposes of section 394(1) of the Companies Act 1985 there are no circumstances connected with our resignation which we consider should be brought to the attention of the company's members or creditors.

We also confirm that we have no outstanding claim against the company for compensation for loss of office or otherwise

Yours faithfully

Deloitte & Touche LLP

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TUESDAY

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