



**BDO Stoy Hayward**  
Chartered Accountants

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**Private and Confidential**

The Directors  
Opperman Investments Limited  
3A Burke Lodge  
London End  
Beaconsfield  
Buckinghamshire  
HP9 2JH

Date: 22 December 2003

Dear Sirs

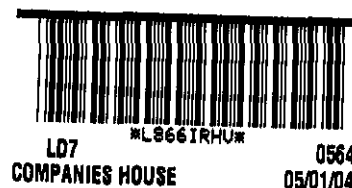
**Notice of resignation as auditors of Opperman Investments Limited (Company Number 00359798)**

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of Opperman Investments 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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