

WR
Whittingham Riddell
chartered accountants

The Directors
Salop Design & Engineering Ltd
Brixton Way
Harlescott
Shrewsbury
Shropshire
SY1 3LB

Your ref: 00895927
Our ref: J7469/TJJ/SS/AO

18 December 2003

Dear Sirs

Audit Resignation

We hereby tender our resignation as auditors to the company with effect from 18 December 2003.

For the purpose of Section 394(1) Companies Act 1985, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully



Whittingham Riddell



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