

COOPER ■ PARRY

Our ref: SLD/NC/KSK/FI005

3 December 2008

Mr R Stark
Fibracon Twin Limited
Unit 6
Bowden Hey Road
Chapel En Le Frith
High Peak
SK23 0QZ

COPY

Dear Sirs

Fibracon Twin Limited 1447473
~~Eclipse Code Limited~~
~~Insoll Components Limited~~

We hereby resign our office as auditors of the Company as of the date of this letter.

We confirm 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.

A copy of this notice should be deposited with the Registrar of Companies within 14 days.

Yours faithfully

Cooper Parry LLP

Cooper Parry LLP



RM "RYQ1H5XZ" 80
24/12/2008
COMPANIES HOUSE

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