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Private and Confidential

Gravutex Eschmann International Limited Brookfield Industrial Estate Glossop Derbyshire SK13 6LQ 28 November 2008

Our ref: 014343/ES/IDT/KRM

Dear Sir

Gravutex Eschmann International Limited

Following your recent correspondence, we are now writing to confirm our resignation as auditors of the above named company as from 27 November 2008.

We attach notice of our resignation under Section 516 of the Companies Act 2006 ("the Act"). We also attach a statement as required by Section 519 of the Act indicating there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by Section 519 of the Act.

We would like to take this opportunity to remind you of the company's obligations under the Act which are outlined in Appendix A to this letter.

Yours faithfully

BDO Stoy Hayward LLP

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Registered office: 55 Baker Street London WTU 7EU Registered number: OC305127 Registered in England and Wales



27 November 2008

Statement under Section 519 Companies Act 2006

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We hereby give notice, under Section 516 of the Companies Act 2006, of our resignation as auditors to Gravutex Eschmann International Limited as of 27 November 2008.

In accordance with Section 519, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Gravutex Eschmann International Limited which we consider should be brought to the attention of members and/or creditors of the company.

BDO Stoy Hayward LLP