

Your Reference:

Our Reference: 4210/47/43329

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7 September 2006

The Company Secretary  
Sutton Bridge Ship Agency Limited  
Clough Lane  
North Killingholme  
North Lincolnshire  
DN40 3LX

Dear Sir

**NOTICE OF RESIGNATION AS AUDITORS (COMPANY NUMBER: 02159821)**

This letter is formal notice of our resignation as auditors of Sutton Bridge Ship Agency Limited with effect from 7 September 2006.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or the creditors of the company.

Yours faithfully



Moore Stephens LLP

