

KUBINSKI

Chartered Accountants

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Our ref: JAK/MT/Q14

When telephoning please ask for

J. A. Kubinski

30 June, 2003

The Directors
Qualicoat Limited
A-L House
83 Tower Road North
Warmley
Bristol
BS30 8XP

Dear Sirs,

We write to confirm our resignation as Auditors to the Company.

We confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully,

