

The Directors
Easco (Wheelers) Limited (Company number 02979819)
SPC Atlas Works
Norwich Road
Lenwade
Norwich
NR9 5SN

CHARTERED ACCOUNTANTS
102 Prince of Wales Road
Norwich NR1 1NY
DX 5279 Norwich
Telephone (01603) 663300
Fax (01603) 619459
Web www lovewell-blake co uk

Our reference Your reference cps/mdls/jeb/022303
Email mdls@lovewell-blake co uk
Direct fax (01603) 692238

Date 30 April 2007

Dear Sirs

Easco (Wheelers) Limited ("the Company")

Please accept this letter as our formal resignation as auditors to the Company with immediate effect as required by section 392 of the Companies Act 1985 ("the Act")

In accordance with section 394 of the Act, we confirm that there are no circumstances or matters connected with our resignation which we consider should be bought to the attention of the members or creditors of the Company.

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account

Yours faithfully

I ovewell Blake

SATURDAY



A31 02/05/2007 COMPANIES HOUSE

30