

CREATIVITY

23 February 2007

H.W.FISHER & COMPANY
CHARTERED ACCOUNTANTS

The Directors
Specialised Risk Management Limited
Willow Bank House
Old Road
Handforth
Cheshire
SK9 3AZ

ACRE HOUSE
11/15 WILLIAM ROAD
LONDON NW1 3ER
TEL: 020 7388 7000
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EMAIL: cosec@hwfisher.co.uk
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Our ref: RN/RS 1309/S194400

COMPANY
SECRETARIAL
DEPARTMENT

Dear Sirs

SPECIALISED RISK MANAGEMENT LIMITED
Company No: 3268265

We hereby give notice of our resignation as Auditors of your company, which shall be effective forthwith.

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as Auditors of the Company, which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

H.W. Fisher & Company
H W FISHER & COMPANY

FRIDAY



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COMPANIES HOUSE