

Our Ref: MR/HK/KM/6689
Your Ref:

3704349

19 December 2005

The Directors
Smiths of Smithfield Limited
67-77 Charterhouse Street
Smithfield
London
EC1M 6HJ

Arram Berlyn Gardner

30 City Road
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Partners

Gary Jackson FCA
Melvyn Segal FCA
Mark Robinson FCCA
Paul Berlyn FCA
Filiz Zekia FCCA CTA
Julie Piper FCA
Paul Morris ACA

Consultants

Lennard Lazarus FCA
Harvey J Rose FCA CTA

Associates

Gerald Berlyn FCA
Sean Scahill FPFS

Dear Sirs

SMITHS OF SMITHFIELD LIMITED

We hereby tender our resignation as auditors for the above company with immediate effect.

For the purpose of Section 394 of the Companies Act 1985, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the company.

We would advise you that Section 392 of the Companies Act 1985 requires that a copy of this notice is sent by you within 14 days of receipt to the Registrar of Companies.

Yours faithfully

ARRAM BERLYN GARDNER



Chartered Accountants
Registered Auditors
Business Advisors

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The CharterGroup Partnership
with worldwide representation

Regulated by the Institute
of Chartered Accountants
in England and Wales for
a range of investment
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