

To the directors of Sterling International  
Holdings Limited

Company Number 3709299

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31 March 2006

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Sterling International Holdings Limited as of 31 March 2006.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Sterling International Holdings Limited which we consider should be brought to the attention of members and/or creditors of the company.

*BDO Stoy Hayward LLP*

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