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Registrar of Companies
Companies House
Crown Way
Mandy
Cardiff
CF14 3UZ

Our ref A13/MJB/PEM

27 October 2008

Dear Sir

Specialised Management Services Ltd
Company Number. 3763419

In accordance with Section 521 Companies Act 2006, we enclose a copy of our statement under Section 519 Companies Act 2006 in relation to us ceasing as auditors of the above company

Yours faithfully

HW Seabright

Enc

TUESDAY



ASXIB4C8
A76 28/10/2008 283
COMPANIES HOUSE

HW Seabright is a trading name of **HW Bristol Limited**
Registered Office 174 Whiteladies Road Clifton BRISTOL BS8 2XU
Registered in England company number 5948878
Directors D E Seabright FCA M J Bracher FCA M W Lloyd FCCA
G C Fairclough FCA A S Minifie FCA

Independent Member of HW International