



The Directors
Specialised Management Services Ltd
Alderley House
Arnolds Field Estate
The Downs, Wickwar
Wotton-under-Edge
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Our ref A13/MJB/PEM

27 October 2008

Dear Sirs

Specialised Management Services Ltd
Company Number: 3763419

We hereby tender our resignation as auditors of the above company

In accordance with Section 519 Companies Act 2006 in relation to our cessation as auditors to the company within our period of office, we confirm that there are no circumstances that we consider require reporting to the shareholders or creditors

Yours faithfully

HW Seabright



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