



BDO Stoy Hayward LLP
Chartered Accountants

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Private and Confidential

The Directors
Kirkella Limited
St. Andrew's Dock
HULL
Humberside
HU3 4PN

8 May 2006

Our ref: 013796/NAR/ADH/TJS

Direct line: 0113 204 1224
E-mail: neill.rayland@bdo.co.uk

Dear Sirs

Kirkella Limited
Statement under Section 394 Companies Act 1985

381 7237

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to the company listed above as of 5 May 2006.

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

Yours faithfully

BDO Stoy Hayward LLP

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