

Our Ref. 7/9573/rbr

Your Ref.

The Directors
Intermesa Trading (UK) Limited
4th Floor
193-195 Brompton Road
London
SW3 1NE

12 April 2006

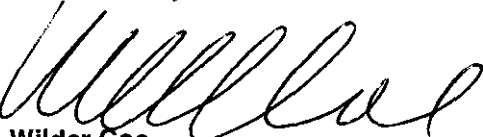
Dear Sirs

Intermesa Trading (UK) Limited

We wish to tender our resignation as auditors to Intermesa Trading (UK) Limited (Registered number 3895582) under Section 394 Companies Act 1985.

We confirm that there are no circumstances connected with this resignation that we consider should be brought to the notice of Members and Creditors of the company.

Yours faithfully


Wilder Coe

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London
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