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Specialists in Accounting,
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RAH/MR/1444
15 May 2007

Dear Sirs,

**STATEMENT TO THE INTERNATIONAL METAL RECYCLERS LIMITED
(COMPANY NUMBER 03970552)
ON CEASING TO HOLD OFFICE AS AUDITORS**

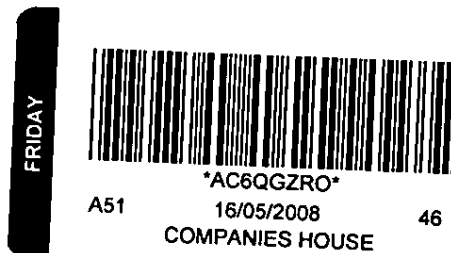
We hereby confirm that as of the date of this letter we formally resign as auditors of International Metal Recyclers Limited

We hereby give notice that there are no outstanding claims and that in accordance with Section 394 of The Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Yours faithfully



JERROMS LLP



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