



BDO Stoy Hayward
Business and Tax Advisers

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Private and Confidential

3 December 2003

The Directors
AS Fire & Rescue Equipment Limited
Commercial Road
Totton
SOUTHAMPTON
SO40 3AE

Our Ref: 15/PAH/JCU/A8

Dear Sirs

Notice of Resignation

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of AS Fire & Rescue Limited with effect from 3 December 2003.

In accordance with Section 394 of the Companies Act 1985, we are pleased to confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

BDO Stoy Hayward

