

SAUL

FAIRHOLM

CHARTERED ACCOUNTANTS

29th July 2011

7743/SLT/VP

Dear Sirs

Resignation as Auditors to Aroqua Engineering Services Limited
Company Number: 05080752

As required under Section 519 of the Companies Act 2006, we write to you confirming the partnership Saul Fairholm resigns as auditor of the Company. Our future auditing engagements will be carried out by the company Saul Fairholm Limited.

We confirm there are no statements of circumstances associated with this resignation.

Under Company Law you are obliged to notify the Institute of Chartered Accountants in England and Wales within 14 days of this statement. We enclose a proforma letter and stamped addressed envelope to assist in this process.

Yours faithfully

The Directors
Aroqua Engineering Services Limited
20-22 Bedford Row
London
WC1R 4JS

R Welsh

Richard Welsh (Senior Statutory Auditor)
For and on behalf of Saul Fairholm, Statutory Auditor
12 Tentercroft Street,
Lincoln LN5 7DB



Lincoln
12 Tentercroft Street
Lincoln LN5 7DB
Phone 01522 537575
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Retford
24 Exchange Street
Retford DN22 6DT
Phone 01777 861170
Facsimile 01777 710978

Partners Stephen L Tointon Roger M White Richard M Welsh Antony C Voakes
Associates Colin L Gayler Neil McDowall

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C007209034

Web www.saulfairholm.co.uk
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